



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Kelly M. Froelinger
DOCKET NO.: 13-03112.001-R-1
PARCEL NO.: 12-30-105-014

The parties of record before the Property Tax Appeal Board are Kelly M. Froelinger, the appellant, and the Winnebago County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$4,118
IMPR.: \$19,132
TOTAL: \$23,250

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Winnebago County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a one-story single family dwelling of frame and brick construction with 1,093 square feet of living area. The dwelling was constructed in 1955 and is approximately 58 years old. Features of the home include a basement that is partially finished, central air conditioning and a one-car attached garage with 240 square feet of building

area. The property has an 8,379 square foot site and is located in Rockford, Roscoe Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a market analysis prepared by David Dale Johnson, a real estate broker with Prudential Crosby Stark Realtors. Johnson was of the opinion that the "fair cash value" of the subject property was \$62,200 as of January 1. In arriving at this estimate Johnson used five comparable sales improved with one-story (ranch) style dwellings that ranged in size from 868 to 1,022 square feet of living area. The dwellings were reported to range in age from 40 to 100 years old. Each comparable had central air conditioning and a one-car or a two-car attached garage. The comparables sold from July 2012 to February 2013 for prices ranging from \$49,000 to \$72,000 or from \$48.32 to \$71.37 per square foot of living area, including land. Johnson made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$49,000 to \$71,300. Based on this evidence the appellant requested the subject's assessment be reduced to \$20,733.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,707. The subject's assessment reflects a market value of \$77,548 or \$70.95 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Winnebago County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted evidence provided by the Rockford Township Assessor. In rebuttal the assessor questioned the adjustments to the comparables made by the real estate broker.

In support of the assessment the assessor identified five comparable sales improved with one-story dwellings of frame or vinyl exterior construction that ranged in size from 960 to 1,200 square feet of living area. The dwellings ranged in age from 56 to 58 years old. Each comparable has a basement with three being partially finished. Four of the comparables had central air conditioning and a garage ranging in size from 240 to 672 square feet of building area. These properties had sites ranging in size from 7,392 to 24,792 square feet of land area. Board of review sale #2 was also submitted by the appellant. The comparables sold from March 2011 to November 2012 for prices

ranging from \$72,000 to \$92,500 or from \$67.50 to \$87.50 per square foot of living area, including land.

In rebuttal the appellant submitted a statement from David Dale Johnson noting that board of review sales #1 and #4 sold in 2011 and should not be used in estimating the market value of the subject property as of January 1, 2013. Johnson also contends that a significant adjustment should be made to board of review sale #3 due to its condition based on the Multiple Listing Service (MLS) listing sheet indicating this property had been completely updated. Johnson further asserted that board of review sale #5 had central air conditioning as reported on the MLS listing sheet. He further commented on the fact this comparable had a larger lot and was adjacent to a public park. Copies of the MLS listing sheets for board of review sales #3 and #5 were submitted in rebuttal by the appellant. The listing for board of review sale #3 indicated it sold in September 2012 for a price of \$83,000 rather than \$81,000 as reported by the board of review.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the comparables sales submitted by the appellant and board of review comparable sales #2, #3 and #5. Board of review sale #2 was also used by the appellant's expert. These comparables offered varying degrees of similarity to the subject property. The sales occurred from July 2012 to February 2013 for prices ranging from \$49,000 to \$84,000 or from \$48.32 to \$87.50 per square foot of living area, including land. The Board finds that the comparable at the high end of the range, board of review sale #5, had a significantly larger site than the subject property and was located near a park, thus a downward adjustment for this comparable would be appropriate. The record also indicates board of review sale #3 was completely remodeled and a downward adjustment for this comparable would be appropriate. Less weight was given board of review comparables #1 and #4 due

to the fact these properties sold in 2011, not proximate in time to the assessment date at issue. The remaining comparables had unadjusted prices ranging from \$49,000 to \$72,000 while the subject has a market value reflected by the assessment of \$77,548, which is above this range. The common comparable submitted by the parties sold for a price of \$72,000 or \$70.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$77,548 or \$70.95 per square foot of living area, including land, which is above the price of this common sale. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman



Member



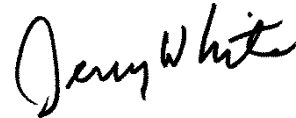
Member



Acting Member



Member



Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 18, 2015



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.