



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

APPELLANT: James Blaser
DOCKET NO.: 13-05006.001-R-1
PARCEL NO.: 16-08-153-024

The parties of record before the Property Tax Appeal Board are James Blaser, the appellant, and the Winnebago County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$7,788
IMPR.: \$21,948
TOTAL: \$29,736

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2012 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 multi-level dwelling¹ of frame construction containing 1,380 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full unfinished basement, central air conditioning and a three-car garage of 640 square feet of building area.² The property has a .17-acre site and is located in Rockford, Cherry Valley Township, Winnebago County.

¹ The appellant described the subject as a two-story dwelling whereas the assessing officials described the subject as "multi-level." The board of review provided a copy of the subject's property record card noting the subject as a "1.0 Story" dwelling." Both parties provided Multiple Listing Service sheets that describe the subject as a two-story dwelling. For ease of reference the Board has accepted the "multi-level" description for purposes of this decision.

² As part of its response to the appeal, the board of review through the township assessor noted that the subject dwelling has a fireplace and a patio. The property record card has neither of these purported characteristics for the subject property.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within two blocks of the subject property. The comparables are described as a one-story and two, two-story frame dwellings that range in size from 1,315 to 1,800 square feet of living area. The dwellings range in age from 5 to 10 years old. No substantive data concerning basements was provided for the subject or the comparables. Each comparable has central air conditioning and a two-car or a three-car garage. The comparables sold from June 2012 to December 2012 for prices ranging from \$73,000 to \$85,000 or from \$47.22 to \$55.51 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$23,613 which would reflect a market value of approximately \$70,839 or \$51.33 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,012. The subject's assessment reflects a market value of \$105,617 or \$76.53 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 response to the appeal, the board of review in a letter contended that the appellant's sales were not current enough to be considered. The township assessor raised various discrepancies in the descriptions of the appellant's comparable dwellings, in particular, that sale #3 contains 1,472 square feet of living area resulting in a sale price of \$57.74 per square foot of living area, including land. In addition, the assessor contends sale #3 was in need of many repairs at the time of sale. As to the subject property, the assessing officials contend the appellant has upgraded the property with granite countertops, new carpet and a patio which were identified in a listing of the property made in June 2008 for an asking price of \$159,900.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales. The comparables are described as a multi-level frame dwellings that range in size from 1,380 to 1,470 square feet of living area. The dwellings were built between 1998 and 2011. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 440 to 660 square feet of building area. The comparables sold from March 2012 to September 2013 for prices ranging from \$95,000 to \$120,000 or from \$68.84 to \$81.63 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 along with board of review comparables #1, #3 and #4 as each of these homes is a newer dwelling than the subject dwelling that was built in 1999.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sale #2. These most similar comparables in age to the subject sold for \$82,000 and \$97,000 or for \$52.84 and \$69.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$105,617 or \$76.53 per square foot of living area, including land, which is above the best comparable sales in overall value and on a per-square-foot basis. 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

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 19, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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