



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

APPELLANT: Brandon & Sheri Ruiz
DOCKET NO.: 14-00123.001-R-1
PARCEL NO.: 11-24-432-006

The parties of record before the Property Tax Appeal Board are Brandon and Sheri Ruiz, the appellants; and the Winnebago County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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: \$4,252
IMPR.: \$21,113
TOTAL: \$25,365

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2014 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, Cape Cod style, single-family dwelling with a full finished attic. The dwelling has 1,247 square feet of living area and was constructed in 1936. The subject dwelling has a full basement, central air conditioning, one fireplace, an integral one-car garage in the basement and a two-car detached garage.¹ The property has a 7,724 square foot site and is located in Rockford Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a Real Property Assessment Analysis prepared by David Dale Johnson which included information on four comparable sales. Johnson opined that the fair cash value of the subject property as of January 1, 2014 was \$65,000. The comparable sales were described as being improved with one-story bungalow or Cape Cod style dwellings that ranged in size from

¹ The appellants described the subject as having an unfinished basement while the board of review indicated the subject dwelling has a 400 square foot finished recreation room in the basement.

1,107 to 1,476 square feet of living area. The dwellings ranged in age from 60 to 86 years old. Each comparable has a basement, two of the properties have central air conditioning, three of the comparables each have one fireplace and each comparable has a one-car or a two-car detached garage that ranged in size from 294 to 700 square feet of building area. The sales occurred from March 2013 to March 2014 for prices that ranged from \$20,000 to \$72,000 or from \$13.81 to \$65.04 per square foot of living area, including land. According to the report prepared by Johnson, appellants' sale #1 did not have a furnace or central air conditioning and the kitchen and bathroom needed rehabilitation. Comparable sales #1 through #3 were also described as being Real Estate Owned (REO). Based on this evidence the appellants requested the subject's assessment be reduced to \$21,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,365. The subject's assessment reflects a market value of \$76,103 or \$61.03 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Winnebago County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales provided by the township assessor. The comparables were improved with two 1-story dwellings each with a finished attic and two 1.5-story dwellings ranging in size from 1,107 to 1,629 square feet of living area. The dwellings were constructed from 1940 to 1954. Each comparable had a full basement with two being partially finished, each property had central air conditioning, two comparables each had one fireplace and each property had a detached garage ranging in size from 308 to 420 square feet of building area. These properties sold from May 2012 to January 2014 for prices ranging from \$72,000 to \$92,500 or from \$54.02 to \$66.35 per square foot of living area, including land. Sale #1 was the same property as appellants' sale #4.

In rebuttal the township assessor asserted that appellants' sales #1 through #3 were "SWD/GOV.BANK REO" sales.²

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven sales submitted by the parties in support of their respective positions. The Board gave less weight to appellants' sale #1 as this property was described as having no furnace or central air conditioning at the time of sale. The Board gave less weight to board of review sale #4 as this property sold in May 2012, not proximate in time to the January 1, 2014 assessment date at issue. The Board finds the best evidence of market value to be appellants'

² The Property Tax Appeal Board interprets this to mean special warranty deed government real estate owned sales.

sales #2 through #4 and board of review sales #1 through #3 with appellants' sale #4 being the same property as board of review sale #1. These comparables sold for prices ranging from \$51,000 to \$89,900 or from \$41.50 to \$66.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$76,103 or \$61.03 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not 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



Member



Acting 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: August 19, 2016



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.