



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

APPELLANT: James Gunn
DOCKET NO.: 14-00157.001-R-1
PARCEL NO.: 11-01-152-005

The parties of record before the Property Tax Appeal Board are James Gunn, 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 **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: \$4,609
IMPR.: \$26,012
TOTAL: \$30,621

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 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 consists of a one-story dwelling of frame construction with 1,858 square feet of living area. The dwelling was constructed in 1955. Features of the home include a partial basement, central air conditioning, a fireplace and a 460 square foot garage. The property has a 14,786 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of this argument the appellant submitted information on three comparables. The comparables sold from August 1986 to January 2014 for prices ranging from \$70,000 to \$80,000 or from \$29.19 to \$38.13 per square foot of living area, including land. A breakdown of the individual assessments was requested of the appellant, however, this information was not submitted, therefore, the Board will issue a decision based on overvaluation only. The appellant also submitted evidence regarding the subject's purchase in 1994 for \$86,000 represented as a recent purchase.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,621, which reflects a market value of approximately \$91,872 or \$49.45 per square foot of living area including land, using the 2014 three-year median level of assessments for Winnebago County of 33.33% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$26,012 or \$14 per square foot of living area. The subject has a land assessment of \$4,609 or \$0.31 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four sales comparables and four equity comparables. The sales comparables sold from March 2012 to July 2014 for prices ranging from \$53.80 to \$110.70 per square foot of living area, including land. The equity comparables had improvement assessments ranging from \$16.97 to \$18.27 per square foot of living area. These same comparables had land assessments ranging from \$0.31 to \$0.53 per square foot of land area.

Conclusion of Law

The taxpayer contends assessment inequity and overvaluation as the bases of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant failed to provide documentary evidence to support this claim and did not meet this burden of proof, therefore, a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments that ranged from \$16.97 to \$18.27 per square foot of living area. These same comparables had land assessments ranging from \$0.31 to \$0.53 per square foot of land area. The subject's improvement assessment of \$14 per square foot of living area is below the range established by the best comparables in this record. Further, the subject land assessment is within the range established herein. Therefore, no reduction is warranted on an equity basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's assessment was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the board of review's comparable #1 and the appellant's comparable #3 were most similar to the subject property in design, size and/or age, sold for prices close to the

assessment date in question, and were therefore given greater weight in the Board's analysis. These most similar comparables sold in January and July 2014 for prices of \$38.13 and \$70.36 per square of living area, respectively, including land. The subject's assessment reflects a market value of approximately \$14 per square foot of living area including land, which falls below the per square foot market value range established by the best comparable sales contained in this record.

The appellant also argued overvaluation as a basis of the appeal. The Board gave no weight to the subject's 1994 purchase to establish market value in 2014. The Board does not consider a 1994 sale recent enough to establish market value in 2014. Based on this analysis, the Board finds the subject's estimated market value as reflected by its assessment is not excessive.

In conclusion, the Board finds the appellant has not demonstrated the subject property was inequitably assessed by clear and convincing evidence or overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and a reduction is not warranted.

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.