



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

APPELLANT: Ronald & Michelle Dunkeld
DOCKET NO.: 14-00166.001-R-1
PARCEL NO.: 11-27-377-024

The parties of record before the Property Tax Appeal Board are Ronald and Michelle Dunkeld, 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 **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: \$649
IMPR.: \$6,801
TOTAL: \$7,450

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 1.5-story dwelling of frame construction with 1,461 square feet of living area. The dwelling is approximately 114 years old. Features of the home include a full unfinished basement. The property has a 6,600 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$19,000 as of January 1, 2014. The appraisal was prepared by Gary A. Zandonatti a certified residential real estate appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using three comparable sales improved with a 1.5-story dwelling and two, 2-story dwellings that ranged in size from 1,116 to 1,573 square feet of living area. The dwellings ranged in age from 93 to 113 years old. Each comparable has a basement with one being partially finished; one comparable has central air conditioning; and

each comparable has a one-car or a two-car garage. The sales occurred from February 2011 to June 2013 for prices ranging from \$17,000 to \$23,000 or from \$10.81 to \$20.61 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$18,100 to \$23,550. Based on this analysis the appraiser estimated the subject property had a market value of \$19,000 as of January 1, 2014.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,978. The subject's assessment reflects a market value of \$26,937 or \$18.44 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 rebuttal the board of review provided a statement from the township assessor asserting that appraisal comparable sale #2 was purchased by a church and demolished in 2013. The assessor also noted that appraisal sale #3 was an older sale occurring in February 2011.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales identified by the township assessor. The comparables were improved with two 1-story dwellings with finished attic area and a 1.5-story dwelling. The dwellings were 74 and 94 years old. Each comparable had a basement with one being partially finished; central air conditioning and a garage ranging in size from 308 to 720 square feet of building area. The comparables sold from October 2012 to June 2013 for prices ranging from \$22,645 to \$36,333 or from \$14.98 to \$23.52 per square foot of living area, including land. The board of review requested the subject's assessment be sustained.

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 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 appellants' appraisal comparable sales #1 and #2 as well as board of review sales #2 and #3. Appellants' appraisal sale #1 was the same property as board of review sale #3. These comparables had superior features as compared to the subject property with one comparable having a partially finished basement compared to the subject's unfinished basement, two of the comparables have central air conditioning whereas the subject dwelling has no central air conditioning, and each has a one or two-car garage while the subject has not garage. The sales occurred from January 2013 to June 2013 for prices ranging from \$17,000 to \$23,000 or from \$10.81 to \$20.61 per square foot of living area, including land. The evidence disclosed that the dwelling that sold at the low end of this range was demolished after its purchase in 2013, suggesting that the purchase was for the land rather than the property as improved. The subject's assessment reflects a market value of \$26,937 or \$18.44 per square foot of living area, including land, which is above the overall price range but

within the range on a square foot basis. The Board finds, however, due to the subject's inferior features when compared to these sales, a reduction in the assessment is appropriate. The Board gave less weight to appellants' appraiser sale #3 and board of review sale #1 due to the fact that the sales were not proximate in time to the assessment date at issued. Additionally, board of review sale #1 was significantly newer than the subject dwelling. 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



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.