



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

APPELLANT: Gods Trust 50-70-71-73  
DOCKET NO.: 14-00300.001-R-1  
PARCEL NO.: 11-24-331-022

The parties of record before the Property Tax Appeal Board are Gods Trust 50-70-71-73, the appellant, by attorney James E. Tuneberg of Guyer & Enichen in Rockford; 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:** \$3,688  
**IMPR.:** \$14,063  
**TOTAL:** \$17,751

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 is improved with a two-story duplex of brick construction with 2,444 square feet of living area that was constructed in 1928. Features of the building include an unfinished basement, central air conditioning, two fireplace and a two-car detached garage with 360 square feet of building area. The property has an 8,689 square foot site and is located in Rockford Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales improved with two-story two unit buildings that ranged in size from 2,208 to 2,760 square feet of living area. The buildings were constructed from 1910 to 1930. The sales occurred from March 2012 to July 2014 for prices ranging from \$28,500 to \$68,000 or from \$12.67 to \$30.80 per square foot of living area. The

data provided by the appellant identified six of the comparables as being bank owned, short sales or HUD properties. The appellant requested the subject's assessment be reduced to \$14,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,751. The subject's assessment reflects a market value of \$53,258 or \$21.79 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 improved with two-story buildings that ranged in size from 1,920 to 2,760 square feet of building area. The comparables ranged in age from 84 to 89 years old. Each comparable has an unfinished basement and a garage ranging in size from 360 to 720 square feet of building area. Board of review sales #1, #3 and #4 were the same comparables as appellant's comparable sales #2, #5 and #4, respectively. The sales occurred from December 2012 to April 2014 for prices ranging from \$48,000 to \$68,000 or from \$19.28 to \$30.80 per square foot of living area, including land.<sup>1</sup>

In rebuttal the appellant submitted a list of eighteen sales of two-story buildings, which included twelve new comparable sales. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

(86 Ill.Admin.Code §1910.66(c)). Pursuant to this rule the Property Tax Appeal Board will give no consideration to the new comparable sales submitted by the appellant in rebuttal.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparable sales submitted by the parties to support their respective positions. The Board gave less weight to appellant's comparable sale #8 as this property sold in March 2012, not proximate in time to the assessment date at issue. The remaining eight comparables sold from December 2012 to July 2014 for prices ranging from \$31,185 to \$68,000 or from \$12.75 to \$30.80 per square foot of living area, including land. The three comparables

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<sup>1</sup> The Multiple Listing Service (MLS) listing sheet associated with board of review sale #4 was submitted by the appellant reported a sales price of \$68,000 and not \$69,000 as set forth on the sales grid submitted by the board of review.

common to both parties had prices of \$48,000, \$65,000 and \$68,000 or \$19.28, \$23.55 and \$30.80 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$53,258 or \$21.79 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and supported by the three common comparables submitted by the parties. 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.



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Chairman



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Member

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Member



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Member

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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: June 24, 2016



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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.