



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

APPELLANT: Tracy Brito and David Levine  
DOCKET NO.: 14-00307.001-R-1  
PARCEL NO.: 11-13-355-014

The parties of record before the Property Tax Appeal Board are Tracy Brito and David Levine, the appellants, 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 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:** \$25,520  
**IMPR.:** \$91,480  
**TOTAL:** \$117,000

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 two-story dwelling of frame construction with 5,117 square feet of living area. The dwelling was constructed in 1910 and is approximately 104 years old. Features of the property include an unfinished basement, two fireplaces and a garage with 904 square feet of building area. The property has a 26,039 square foot site and is located along the Rock River in Rockford, Rockford Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with a 2-story dwellings that ranged in size from 3,664 to 4,974 square feet of living area and were constructed in 1900 and 1929. The appellants described these properties as not being river front properties. The appellants provided copies of the Multiple Listing Service (MLS) listing sheets for the comparables indicating each comparable had a full basement, central air conditioning, fireplaces

and an attached or detached garage. The comparables sold from June 2013 to March 2014 for prices ranging from \$234,000 to \$359,000 or from \$63.86 to \$96.82 per square foot of living area, including land.

The appellants' submission also include the three comparable sales identified by the township assessor and used by the board of review. These comparables sold from July 2011 to February 2013 for prices ranging from \$350,000 to \$535,000 or from \$66.14 to \$95.59 per square foot of living area, including land. These comparables were identified as being river front properties.

In the appellants' submission it was explained that because of the differences in unit land values and lot sizes, the assessor's site value for the sale year was separated from the sales price of each comparable sale to isolate the improvement value. The appellants indicated the median sales price for the comparables was \$67.63 per square foot of living area for the land and improvement and \$54.41 per square foot for the improvement only. Using this analysis the appellants requested the subject's assessment be reduced to \$116,667 to reflect a fair market value of \$350,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,939. The subject's assessment reflects a market value of \$407,858 or \$79.71 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 three comparable sales improved with a 1.5-story dwelling and two, 2-story style dwellings that ranged in size from 5,084 to 6,804 square feet of living area. The dwellings ranged in age from 57 to 104 years old. Each comparable has a basement that was partially finished, two comparables have central air conditioning, the comparables have from 2 to 5 fireplaces and each comparable has a garage ranging in size from 400 to 892 square feet of building area. The sales occurred from July 2011 to February 2013 for prices ranging from \$350,000 to \$535,000 or from \$66.14 to \$95.59 per square foot of living area, including land.

### **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 evidence in the record supports a reduction in the subject's assessment.

The record contains six comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellants' comparable sales #1 and #2 due to differences from the subject property in size. Less weight was given board of review sales #1 and #3 due to the fact the sales occurred in July 2012 and July 2011, respectively, not proximate in time to the assessment date at issue. Furthermore, board of review sale #3 differed significantly from the subject property in age. The best sales in this record include appellants'

sale #3 and board of review sale #2. These properties were improved with two-story dwellings with 4,974 and 6,804 square feet of living area and were constructed in 1900 and 1910. These properties sold in June 2013 and February 2013 for prices of \$325,000 and \$450,000 or for \$65.34 and \$66.14 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$407,858 or \$79.71 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a 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.



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.