



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

APPELLANT: James Sardegna
DOCKET NO.: 14-01165.001-R-1
PARCEL NO.: 12-09-354-011

The parties of record before the Property Tax Appeal Board are James Sardegna, 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: \$12,463
IMPR.: \$75,739
TOTAL: \$88,202

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 single family dwelling of masonry and frame construction with 3,044 square feet of living area. The dwelling was constructed in 1987 and is approximately 27 years old. Features of the home include an unfinished basement, central air conditioning, four fireplaces and a three-car attached garage with 711 square feet of building area. The property has a 10,746 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of the overvaluation argument the appellant submitted a grid analysis using information on three comparable sales improved with two-story dwellings of brick and frame or brick and vinyl siding exterior construction that ranged in size from 2,704 to 3,235 square feet of living area. The dwellings were constructed from 1985 to 1989. Each comparable has a basement with finished area, central air conditioning,

one fireplace and a garage ranging in size from 596 to 876 square feet of building area. The comparables sold from October 2011 to May 2013 for prices ranging from \$190,000 to \$198,000 or from \$51.30 to \$63.15 per square foot of living area, including land. Based on these sales, and giving most weight to sale #2, the analysis conveyed an opinion of market value of \$186,300.

In support of the assessment inequity the appellant provided a grid analysis using three comparable properties improved with two-story dwellings of brick and frame or brick and vinyl siding exterior construction that ranged in size from 3,033 to 3,592 square feet of living area. The dwellings were constructed from 1987 to 1991. Each comparable has a full basement with two having recreation rooms, central air conditioning, one fireplace and an attached garage ranging in size from 483 to 795 square feet of living area. The comparables had improvement assessments ranging from \$57,808 to \$66,524 or from \$16.09 to \$21.01 per square foot of living area. The analysis provided by the appellant indicated that comparable #1 was almost identical to the subject with an improvement assessment of \$19.45 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,202. The subject's assessment reflects a market value of \$264,632 or \$86.94 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. The subject property has an improvement assessment of \$75,739 or \$24.88 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales identified by the township assessor that were improved with two-story dwellings of frame, masonry and frame, or aluminum/vinyl and brick exterior construction that ranged in size from 2,947 to 3,820 square feet of living area. The dwellings range in age from 15 to 20 years old. Each comparable has a basement that is partially completed with finished living area; central air conditioning; 1, 2 or 3 fireplaces; and attached garages ranging in size from 550 to 1,043 square feet of living area. The properties sold from May 2012 to September 2013 for prices ranging from \$345,000 to \$414,500 or from \$108.51 to \$117.52 per square foot of living area, including land. The assessor provided a map depicting the location of the comparable sales used by the parties relative to the subject property. The comparable sales used by the assessor were located closer to the subject property than the sales used by the appellant.

In support of the assessment equity argument the assessor identified four comparables improved with two-story dwellings of masonry and frame or aluminum/vinyl and brick exterior construction that ranged in size from 2,994 to 3,146 square feet of living area. The dwellings ranged in age from 19 to 22 years old. Each comparable has a basement with one being partially finished, central air conditioning, one fireplace and attached garage ranging in size from 440 to 850 square feet of building area. Each comparable has the same assessment neighborhood code as the subject property. The comparables have improvement assessments that range from \$77,033 to \$87,144 or from \$24.83 to \$29.11 per square foot of living area.

In rebuttal the appellant contends board of review sale #3 is approximately 800 square feet larger than the subject property and is located on a quieter street. The appellant also contends board of

review sales #1 and #2 are newer than the subject property and located in a more secluded subdivision.

The appellant also submitted two new comparables in rebuttal that were apparently used by the township assessor at the board of review hearing. 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).

Based on this rule, the Board finds that the two new comparables, which were not originally submitted to the Property Tax Appeal Board by the appellant or by the board of review in support of their respective arguments, will not be given any consideration by the Property Tax Appeal Board.

Conclusion of Law

The appellant contends in part that 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 six sales submitted by the parties to support their respective positions. The comparable sales most similar to the subject in location were those provided by the board of review. Due to location the Board finds the board of review sales are to be given more weight than the sales provided by the appellant. The board of review comparable sales were newer than the subject property and board of review comparable #3 was significantly larger than the subject dwelling. The board of review comparable sales had similar features as the subject property with the exception that each had finished basement living area whereas the subject property had an unfinished basement. The board of review comparables sold from May 2012 to September 2013 for prices ranging from \$345,000 to \$414,500 or from \$108.51 to \$117.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$264,632 or \$86.94 per square foot of living area, including land, which is below the range established by the board of review comparable sales. The Board finds these sales demonstrate the subject property is not overvalued and a reduction in the subject's assessment is not justified on this basis.

The appellant also contends assessment inequity as an alternative basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden and a reduction in the assessment is not warranted on this basis.

The record contains seven comparables submitted by the parties that had varying degrees of similarity to the subject property. These comparables have improvement assessments that ranged from \$16.09 to \$29.11 per square foot of living area. The subject's improvement assessment of \$24.88 per square foot of living area falls within the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

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: September 23, 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.