



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

APPELLANT: Akamai Services, LLC
DOCKET NO.: 14-01314.001-R-1
PARCEL NO.: 12-31-255-001

The parties of record before the Property Tax Appeal Board are Akamai Services, LLC, 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: \$5,080
IMPR.: \$15,804
TOTAL: \$20,884

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 1.5-story, Cape Cod style, dwelling of brick construction with 970 square feet of living area. The dwelling was constructed in 1945. Features of the property include a basement, central air conditioning and a garage with 720 square feet of building area. The property has a 10,363 square foot site and is located in Rockford, 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 Cape Cod style dwellings that ranged in size from 979 to 1,155 square feet of living area. The dwellings were constructed from 1940 to 1953. Each comparable has a basement, six comparables have central air conditioning, two comparables have a fireplace and each comparable has a garage. The sales occurred from January 2013 to July 2014 for prices ranging from \$49,900 to \$72,000 or from

\$44.43 to \$67.85 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$18,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,884. The subject's assessment reflects a market value of \$62,658 or \$64.60 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 selected by the assessor. The comparable sales were improved with Cape Cod style dwellings that ranged in size from 794 to 1,151 square feet of living area. The dwellings ranged in age from 64 to 74 years old. Each comparable has a basement with one being partially finished, three comparables have central air conditioning, one comparable has two fireplaces and each comparable has a garage ranging in size from 220 to 440 square feet of building area. The sales occurred from January 2012 to June 2013 for prices ranging from \$58,000 to \$73,000 or from \$62.55 to \$73.05 per square foot of living area, including land. Board of review sales #2 and #3 were the same properties as appellant's sales #5 and #8, respectively.

In rebuttal the appellant's counsel submitted a list of physically similar sale properties located in the subject's neighborhood. The appellant's counsel asserted that 50% of the sales in the subject's neighborhood during 2013 were sold as either an REO or short sale and the results in 2014 were similar. The appellant's counsel also contends that the assessor uses the selection criteria of the sale ratio study in selecting comparable sales, thereby most of the sale market is ignored, resulting in an artificially high value. The appellant's counsel highlighted the sales selected by the assessor on the exhibit.

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 ten sales submitted by the parties to support their respective positions. The Board gave less weight to board of review sales #1 and #4 as these properties sold in January 2012 and August 2012, respectively, which are not proximate in time to the assessment date at issue. The eight remaining sales were similar to the subject in style, age and features. The sales occurred from January 2013 to July 2014 for prices ranging from \$52,500 to \$72,000 or from \$48.48 to \$67.85 per square foot of living area, including land. The common comparable sales submitted by the parties had prices of \$69,000 and \$72,000 or \$67.85 and \$62.55 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$62,658 or \$64.60 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported by the common sales

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.



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: March 24, 2017



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.