



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

APPELLANT: Bruce & Laura Inness  
DOCKET NO.: 14-01371.001-R-1  
PARCEL NO.: 12-26-427-001

The parties of record before the Property Tax Appeal Board are Bruce and Laura Inness, 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 **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:** \$8,379  
**IMPR.:** \$48,552  
**TOTAL:** \$56,931

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 one-story dwelling of brick exterior construction with 1,981 square feet of living area. The dwelling was constructed in 1998 and is approximately 16 years old. Features of the home include a full basement, central air conditioning, one fireplace and an attached three-car garage with 1,050 square feet of building area.<sup>1</sup> The property is located in Rockford Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales improved with one-story dwellings that ranged in size from 1,680 to 1,905 square feet of living area. The dwellings were constructed from 1988 to 1995. The Multiple Listing Service (MLS) listing sheets submitted by

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<sup>1</sup> The appellants indicated on the appeal that the subject's basement was finished while the board of review described the subject as having an unfinished basement.

the appellants described each comparable as having a basement with five being partially finished, central air conditioning, a fireplace and a two-car or a three-car garage. The sales occurred from March 2013 to April 2014 for prices ranging from \$122,000 to \$188,000 or from \$72.62 to \$98.69 per square foot of living area, including land. Based on this information the appellants requested the subject's assessment be reduced to \$52,000 to reflect a market value of \$156,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,931. The subject's assessment reflects a market value of \$170,810 or \$86.22 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 one-story style single family dwellings that ranged in size from 1,684 to 1,905 square feet of living area. The dwellings ranged in age from 19 to 22 years old. Each comparable has a basement with three being finished, central air conditioning, one fireplace and an attached garage ranging in size from 480 to 725 square feet of building area. The sales occurred from July 2011 to May 2013 for prices ranging from \$154,900 to \$203,000 or from \$83.28 to \$112.53 per square feet of living area, including land. Board of review sale #2 was the same property as appellants' sale #4.

In rebuttal the township assessor asserted that appellant's sales #1, #2, #3 and #5 are from an inferior market neighborhood.

Based on this evidence the board of review requested the subject's assessment be confirmed.

In rebuttal the appellants asserted there were few comparable sales in the subject's neighborhood and they selected sales from the subject's neighborhood but also from directly competing and nearby neighborhoods.

### **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 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 in support of their respective positions. The Board gives less weight to board of review sales #1, #3 and #4 as these properties sold in 2011 and 2012, not proximate in time to the assessment date at issue. The remaining comparables had varying degrees of similarity to the subject but were older than the subject dwelling and all but one had a two-car garage compared to the subject's three-car garage. The sales occurred from March 2013 to April 2014 for prices ranging from \$122,000 to \$188,000 or from \$72.62 to \$98.69 per square foot of living area, including land. Appellants' comparables #4 and #6 were located in the subject's neighborhood and sold in March 2013 and May 2013 for

prices of \$133,900 and \$188,000 or for \$74.47 and \$98.69 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$170,810 or \$86.22 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 two sales located in the subject's neighborhood. 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: 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.