



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

APPELLANT: Claryce Quinlan  
DOCKET NO.: 14-01405.001-R-1  
PARCEL NO.: 12-15-379-018

The parties of record before the Property Tax Appeal Board are Claryce Quinlan, 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 **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:** \$14,813  
**IMPR.:** \$55,187  
**TOTAL:** \$70,000

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 part two-story and part one-story dwelling of vinyl siding and brick exterior construction with 2,648 square feet of living area. The dwelling was constructed in 1994 and is approximately 20 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 792 square feet of building area. The property has a 38,573 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 a Real Property Assessment Analysis prepared by David Dale Johnson, a real estate broker. Johnson identified four comparable sales improved with two-story dwellings that ranged in size from 2,498 to 3,144 square feet of living area. The dwellings ranged in age from 13 to 31 years old. Each comparable has a full basement with one having finished area, each comparable has central air conditioning, each comparable has a fireplace and each

comparable has either a two-car or a three-car garage. The sales occurred from September 2013 to January 2014 for prices ranging from \$184,000 to \$225,000 or from \$65.36 to \$87.62 per square foot of living area, including land. In the analysis Johnson noted the subject property needs, at a minimum, interior paint and new flooring throughout. Johnson made adjustments to the comparables for differences from the subject property for differences in features and condition to arrive at adjusted prices ranging from \$171,200 to \$227,000. Based on this analysis Johnson was of the opinion the subject property had a fair cash value of \$189,000 as of January 1, 2014. Based on this evidence the appellant requested the subject's assessment be reduced to \$63,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,232. The subject's assessment reflects a market value of \$222,718 or \$84.11 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 five comparable sales identified by the township assessor that were improved with two-story dwellings that ranged in size from 2,278 to 2,754 square feet of living area. The dwellings ranged in age from 11 to 34 years old. Each comparable has a basement that has finished area, central air conditioning, one fireplace and an attached garage ranging in size from 576 to 780 square feet of building area. The comparables had sites ranging in size from 10,729 to 19,359 square feet of land area. The sales occurred from May 2012 to February 2014 for prices ranging from \$187,000 to \$231,000 or from \$75.92 to \$101.40 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be confirmed.

In rebuttal the appellant submitted a statement from David Dale Johnson in which he stated that on the tour of the subject property he noted the house had not been significantly updated since built in 1994. Johnson stated the kitchen and baths are original, the carpet is worn and stained in several places, and the wall coverings are dated. Johnson also submitted copies of the Multiple Listing Service (MLS) listings of board of review comparables #1, #2 and #5. Johnson indicated that the MLS listing for board of review sale #1 does not indicate the house was significantly upgraded. He thought this property was the most comparable sale even though it was slightly smaller than the subject property but had a finished basement. This property sold for \$187,000. Johnson indicated board of review sale #2 had a brand new kitchen with granite counters; a fully finished basement with rec room, exercise room and office; two patios; a deck; an in-ground sprinkler system; and a fully finished garage with an epoxy floor. He also indicated that board of review sale #5 had \$97,000 in upgrades since 2006 including kitchen appliances, furnace, roof, pool, deck, pergola, upgraded baths, a remodeled garage and new landscaping. He asserted that the subject dwelling would need to be significantly upgraded to equal the condition of comparable #5. Johnson also stated that if he were to have been asked to sell the subject property in the condition it was in when he viewed it he would have needed to list the property for under \$190,000 in order to assure that a sale would have been successfully consummated.

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

The record contains nine comparable sales submitted by the parties to support their respective positions. The Board gave little weight to board of review comparable sales #3 and #4 as these properties sold in May 2012 and July 2012, respectively, which are not as proximate in time to the assessment date at issue as the remaining sales in the record. The seven remaining sales occurred from July 2013 to January 2014 for prices ranging from \$184,000 to \$231,000 or from \$65.36 to \$101.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$222,718 or \$84.11 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Nevertheless, the record indicated the interior of the subject property was in need of upgrades and interior painting, new carpeting and ceramic tile. Furthermore, at least four of the comparables had finished basement area, while the subject property had an unfinished basement. Considering the subject's condition and differences in amenities as compared to the best comparables found herein, the Board finds a slight 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: 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.