



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

APPELLANT: Charlene and Alan Borah
DOCKET NO.: 14-01413.001-R-1
PARCEL NO.: 12-07-126-026

The parties of record before the Property Tax Appeal Board are Charlene and Alan Borah, 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: \$4,022
IMPR.: \$19,838
TOTAL: \$23,860

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 Cape Code style, one-story dwelling of brick exterior construction with 1,193 square feet of living area. The dwelling was constructed in 1950 and is approximately 64 years old. Features of the property include a full basement that is partially finished, central air conditioning and a garage with 904 square feet of building area. The property has a 7,936 square foot site and is located in Rockford Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales that were improved with Cape Cod style, one-story dwellings that ranged in size from 1,032 to 1,346 square feet of living area. The dwellings were constructed from 1947 to 1954. The appellants provided copies of the Multiple Listing Service (MLS) listing sheets for the comparables. According to the MLS listings five of the comparables had central air conditioning, each comparable had a basement with four being

partially finished and each comparable had a 1-car or a 2-car garage. The MLS listings also described sales #2 and #7 as lender owned. The comparables sold from May 2013 to July 2014 for prices ranging from \$40,100 to \$79,900 or from \$38.78 to \$62.03 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$19,883.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,968. The subject's assessment reflects a market value of \$83,912 or \$70.74 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 Cape Cod style, one-story dwellings that ranged in size from 1,067 to 1,455 square feet of living area. The dwellings ranged in age from 63 to 67 years old. Each comparable has a basement with two having finished area, each comparable has central air conditioning and each has a garage ranging in size from 220 to 624 square feet of building area. The comparables sold from March 2012 to May 2014 for prices ranging from \$72,000 to \$91,000 or from \$53.49 to \$79.66 per square foot of living area, including land. Board of review sales #1 and #3 were the same as appellants sales #3 and #5, respectively.

In rebuttal the appellants provided a list of sales of properties similar to the subject's age, size, style, location and class that occurred between January 1, 2012 and July 31, 2014. The sales used by the township assessor were identified as being near the top of the list. The appellants asserted that during 2013 in the subject's neighborhood 54.2% of the MLS sales were sold as either REO or as a short sale. The appellants contend that due to the assessor's use of the selection criteria of the sales ratio study to identify sales most of the market is ignored.

The appellants also submitted a copy of the MLS listing sheet for board of review sale #2, which described the property as having many updates such as a newer furnace, roof, aluminum windows, carpet, huge garage, deck and appliances.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine sales submitted by the parties to support their respective positions. The Board gives less weight to board of review sale #4 as this property sold in March 2012, not proximate in time to the assessment date at issue. The remaining comparables had varying degrees of similarity to the subject property and sold from May 2013 to July 2014 for prices ranging from \$40,100 to \$85,000 or from \$38.78 to \$79.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$83,912 or \$70.74 per square

foot of living area, including land, which is within the range established by these comparable sales. However, only one sale had a price reflecting a market value greater than the subject's assessment, board of review sale #2, but this property was described as having many updates such as a newer furnace, roof, aluminum windows, carpet, huge garage, deck and appliances. Based on this description the Board finds the subject's assessment should reflect a market value below this comparable. The record contains two common comparable sales submitted by the parties that had prices of \$79,900 and \$72,000 or \$62.03 and \$53.49 per square foot of living area, respectively, which are below the market value reflected by the subject's assessment. These common sales are supportive of a reduction to the subject's assessment. 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: 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.