



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

APPELLANT: Kevin Sheller  
DOCKET NO.: 14-01720.001-R-1  
PARCEL NO.: 11-25-206-008

The parties of record before the Property Tax Appeal Board are Kevin Sheller, 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:** \$2,437  
**IMPR.:** \$11,203  
**TOTAL:** \$13,640

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 two-story multi-family dwelling of stucco and frame exterior construction with 2,244 square feet of living area. The dwelling was constructed in 1910. Features of the home include a full unfinished basement and a detached one-car garage of 360 square feet of building area. The property has a 5,738 square foot site and is located in Rockford Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a brief along with limited information on eight comparable sales, three of which are from a different neighborhood code than the subject property due to a lack of sales in the subject's immediate area. The comparables consist of two-story multi-family dwellings that were built between 1900 and 1930. The homes range in size from 2,214 to 2,676 square feet of living area. No descriptive details as to exterior construction, features, foundation and/or garages

was presented in the grid analysis. The properties sold from May 2013 to July 2014 for prices ranging from \$18,000 to \$48,000 or from \$7.57 to \$19.28 per square foot of living area, including land.

Based upon this evidence, the appellant requested a total assessment of \$10,000 which would reflect a market value of approximately \$30,000 or \$13.37 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,640. The subject's assessment reflects a market value of \$40,924 or \$18.24 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.

As to the appellant's evidence, the board of review through the township assessor contended that sales #2, #4 and #5 should not be considered since they are located in an inferior market neighborhood where the median sale price is \$34,500 less than in the subject's neighborhood. In addition, these comparables are located on busy streets whereas the subject is located on a quiet residential street. The assessor also reported that appellant's comparable #6 is located in a flood plain.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located in the subject's neighborhood and within .77 of a mile of the subject. Board of review comparable #4 is the same property as appellant's comparable #7. The four comparables consist of two-story frame or brick dwellings that were 84 to 114 years old and range in size from 1,920 to 2,490 square feet of living area. Each home has a full or partial unfinished basement and a garage ranging in size from 260 to 504 square feet of building area. The properties sold between September 2012 and July 2013 for prices ranging from \$48,000 to \$69,000 or from \$19.28 to \$31.25 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that in the subject neighborhood 81.8% of all sales of two-unit and three-unit properties in 2013 were REO or short sales; there were similar numbers for 2014. Since the assessor has relied upon selection criteria related to the sales ratio study, most of the sale market area is ignored and results in an artificially high value according to the appellant's counsel. Counsel also noted that no listing date could be found for board of review sale #2 resulting in questions about the marketing of this property.

### **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 parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board with one common property between the parties. The Board has given reduced weight to board of review comparables #1 and #2 as these properties sold in September and December 2012, respectively, which dates are more remote in time to the valuation date at issue of January 1, 2014. The Board has also given reduced weight to appellant's comparables #2, #4 and #5 due to their location in a neighboring area when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3, #6, #7 and #8 along with board of review comparable sales #3 and #4, where board of review comparable #4 is the same property as appellant's comparable #7. These six most similar comparables sold between May 2013 and July 2014 for prices ranging from \$35,000 to \$69,000 or from \$14.58 to \$31.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$40,924 or \$18.24 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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: August 19, 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.