



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

APPELLANT: David Bobik / JD Property Management, LLC
DOCKET NO.: 14-02513.001-R-1
PARCEL NO.: 15-01-283-004

The parties of record before the Property Tax Appeal Board are David Bobik / JD Property Management 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: \$1,902
IMPR.: \$15,222
TOTAL: \$17,124

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 two-story dwelling of frame construction with 1,200 square feet of living area. The dwelling is approximately 17 years old. Features of the home include a basement that is partially finished, central air conditioning and an attached garage with 480 square feet of building area. The property has a 7,200 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 information on five comparable sales improved with two-story style single family dwellings that ranged in size from 1,144 to 1,380 square feet of living area. The dwellings range in age from 16 to 73 years old. Four of the comparables have basements with one being partially finished; four comparables have central air conditioning and four comparables have garages ranging in size from 240 to 528 square feet of building area. The

comparables had sites ranging in size from 5,525 to 10,164 square feet of land area. The properties were located from .2 to 2.2 miles from the subject property. The sales occurred from March 2013 to October 2013 for prices ranging from \$22,600 to \$65,000 or from \$16.38 to \$48.29 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$15,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,124. The subject's assessment reflects a market value of \$51,377 or \$42.81 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. The comparables include one two-story dwelling, one bi-level style dwelling and three ranch style dwellings that ranged in size from 720 to 1,346 square feet of living area. The dwellings ranged in age from 41 to 64 years old. Four comparables have basements or lower levels with two being partially finished, four comparables have central air conditioning and four comparables have garages ranging in size from 264 to 720 square feet of building area. The properties had sites ranging in size from 7,316 to 10,164 square feet of land area and are located from .4 to 1.4 miles from the subject property. Board of review sale #1 was the same property as appellant's sale #1. The sales occurred from January 2012 to May 2014 for prices ranging from \$60,000 to \$70,000 or from \$48.29 to \$88.19 per square foot of living area, including land.

In rebuttal the board of review submitted a statement from the township assessor's office asserting that appellant's comparable sales #2, #3 and #5 are compulsory sales and comparables #3, #4 and #5 are from different areas than the subject property.

In rebuttal the appellant provided a list of sales homes in the subject's neighborhood and highlighted the assessor's sales in red. The appellant also asserted that in 2013, 55.9% of the MLS sales in the subject's neighborhood were sold as either an REO or short sale with a similar result in 2014. The appellant also commented on the differences in the board of review sales from the subject 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 Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #5 as well as board of review comparable #1, which is the same property as appellant's comparable sale #1. These comparables are improved with two-story dwellings located within 1.3 miles of the subject property and were similar in style, size and features with the exception

comparable #1 had a slab foundation and the other two comparables had unfinished basements. Furthermore, comparables #1 and #5 were significantly older than the subject dwelling. These most similar comparables sold for prices ranging from \$43,000 to \$65,000 or from \$32.61 to \$48.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$51,377 or \$42.81 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 when considering the property's age and features. Less weight was given the remaining comparables submitted by the appellant due to differences from the subject in location. Less weight was given the sales provided by the board of review due to differences from the subject in style and size. 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: October 21, 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.