



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

APPELLANT: John Liakouras
DOCKET NO.: 14-02646.001-R-1
PARCEL NO.: 08-18-351-005

The parties of record before the Property Tax Appeal Board are John Liakouras, 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: \$20,939
IMPR.: \$67,705
TOTAL: \$88,644

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 one-story dwelling of brick and vinyl siding exterior construction that has 1,976 square feet of living area. The dwelling was built in 2006. Features include a finished basement, central air conditioning, a fireplace, a 650 square foot attached garage, a 1,144 square foot detached garage and a 720 square foot in-ground swimming pool. Neither party disclosed the subject's site size. The subject property is situated along the Rock River. The subject property is located in Harlem Township, Winnebago County, Illinois.

The appellant argued the subject property was overvalued. In support of this claim, the appellant submitted limited information for three comparables located along the subject's street. The comparables consist of a two-story, a split-level and a ranch style dwelling of unknown exterior construction that were 15 to 57 years old. The appellant did not disclose features of the dwellings such as finished or unfinished basements, central air conditioning, fireplaces or

garages. The dwellings range in size from 1,341 to 2,123 square feet of living area. Their land sizes were not disclosed. The comparables sold from September 2012 to June 2014 for prices ranging from \$155,000 to \$269,000 or from \$115.59 to \$135.45 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$88,644. The subject's assessment reflects an estimated market value of \$265,959 or \$134.59 per square foot of living area including land when applying Winnebago County's 2014 three-year average median level of assessment of 33.33%.

In support of its assessment of the subject property, the board of review submitted a letter addressing the appeal and five comparable sales. Three comparables are located along the subject's street while the proximate location of two comparables was not disclosed. The comparables consist of one-story style dwellings of frame or brick and frame exterior construction that were built from 1958 to 1972. Features include partial finished basements and one or two fireplaces. Four comparables have central air conditioning; one comparable has a swimming pool; and four comparables have attached garages that contain from 431 to 748 square feet of building area. One comparable has a detached pole shed that contains 800 square feet of building area and one comparable has two detached garages that contain 660 and 728 square feet of building area, respectively. The comparables' land sizes were not disclosed. The dwellings range in size from 1,722 to 2,058 square feet of living area. The comparables sold from April 2011 to August 2014 for prices ranging from \$198,000 to \$420,000 or from \$114.98 to \$222.34 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, appellant's counsel argued the assessor used the highest priced sales possible whether they are comparable to the subject or not and two comparables are located three miles from the subject. The appellant argued all the comparables have exposed basements; comparable #1 was remodeled in 1999; comparables #4 and #5 have larger sites; and many comparables have more garage area. The appellant also submitted seven new comparable sales.

Conclusion of Law

As an initial matter, the Board finds it cannot consider the seven new comparable sales submitted by the appellant in rebuttal. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

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 no reduction in the subject's assessment is warranted.

The record contains eight comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1 and #2 are dissimilar in design when compared to the subject. Comparable #3 is considerably smaller in dwelling size when compared to the subject. Moreover, comparables #2 and #3 sold in 2012, which are dated and less indicative of market value as of the subject's January 1, 2014 assessment date. Likewise, the Board gave less weight to comparables #3, #4 and #5 submitted by the board of review. These comparable sold in 2011, which are dated and less indicative of market value as of the subject's January 1, 2014 assessment date. The Board finds the remaining two comparable sales are most similar when compared to the subject in location, design, dwelling size and most features, but are older in age when compared to the subject. These comparables sold in July and August of 2014 for prices of \$210,000 and \$340,000 or \$118.24 and \$165.21 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$265,959 or \$134.59 per square foot of living area including land. After considering logical adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported by the most similar comparable sales contained in the record.. Therefore, no reduction in the subject's assessment is warranted.

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: December 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.