



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

APPELLANT: Charlotte Knope
DOCKET NO.: 14-02778.001-R-1
PARCEL NO.: 08-34-228-002

The parties of record before the Property Tax Appeal Board are Charlotte Knope, 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 **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: \$4,308
IMPR.: \$39,025
TOTAL: \$43,333

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 one-story dwelling of frame construction with 1,556 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 1,044 square feet of building area. The property is located in Loves Park, Harlem Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales improved with one-story dwellings that ranged in size from 1,377 to 1,772 square feet of living area. The dwellings were constructed from 1995 to 2009. The comparables sold from February 2013 to July 2014 for prices ranging from \$104,000 to \$159,900 or from \$70.56 to \$103.16 per square feet of living area, including land. To document the sales the appellant provided copies of the Multiple Listing

Service (MLS) listing sheets associated with the comparable sales. Based on this evidence the appellant requested the subject's assessment be reduced to \$43,333 to reflect a market value of \$130,000 or \$83.55 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 \$47,969. The subject's assessment reflects a market value of \$143,921 or \$92.49 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 three comparable sales identified by the township assessor that were improved with one-story dwellings that ranged in size from 1,116 to 2,356 square feet of living area. The dwellings were constructed from 1971 to 2001. Each comparable has a basement, central air conditioning and an attached garage ranging in size from 440 to 876 square feet of building area. Two comparables each have one fireplace. The sales occurred from September 2012 to July 2014 for prices ranging from \$155,000 to \$274,900 or from \$92.49 to \$116.68 per square foot of living area, including area. The township assessor asserted that the subject's assessment reflects a market value per square foot that is at the median of the price per square foot of the sales used by both parties.

The board of review also provided a grid analysis of six of the seven sales used by the appellant.

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

The record contains ten sales provided by the parties to support their respective positions. The Board gives little weight to the comparable sales provided by the board of review as these properties differed from the subject in size and/or age. Additionally, board of review comparable sale #3 sold in September 2012, not proximate in time to the assessment date. The appellant's comparables were more similar to the subject dwelling in size, age and each had varying degrees of similarity to the subject property in features. These properties sold for prices ranging from \$70.56 to \$103.16 per square foot of living area, including land. The MLS listing sheets disclosed that three of the appellant's comparable sales that commanded the highest prices on a square foot basis; #1, #5 and #7, had finished basements while the subject property has no finished basement. The four remaining comparable sales had a price that ranged from \$70.56 to \$82.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$92.49 per square foot of living area, including land, which is excessive when compared to those comparable sales that had similar basement finish as the subject property. 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: February 24, 2017



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.