



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

APPELLANT: Ryan McAllister  
DOCKET NO.: 14-02949.001-R-1  
PARCEL NO.: 07-25-403-001

The parties of record before the Property Tax Appeal Board are Ryan McAllister, the appellant; 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:** \$2,490  
**IMPR.:** \$15,054  
**TOTAL:** \$17,544

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 frame construction with 1,026 square feet of living area. The dwelling was constructed in 1961. Features of the home include a crawl space foundation and a one-car garage attached garage with 240 square feet of building area. The property is located in Machesney Park, Harlem Township, Winnebago County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant completed Section IV – Recent Sale Data of the appeal disclosing the subject property was purchased in February 2012 for a price of \$22,105. The appellant indicated the property was purchased from the Federal Home Loan Mortgage Corporation. The appellant further disclosed the property had been sold through a Realtor and had been advertised for sale for five months in the Multiple Listing Service (MLS). The appellant further indicate the property was sold following a foreclosure.

The appellant also provided information on three comparables described as being improved with one-story dwellings that ranged in size from 725 to 1,425 square feet of living area. The dwellings were constructed from 1960 to 1976. One comparable was described as having central air conditioning and each comparable has a garage. The appellant indicated the properties were located either 1.6 or 2.2 miles from the subject property. The appellant's documentation disclosed that the comparables were owned by HUD or Fannie Mae and the comparables were on the market from 3 to 97 days. The sales occurred from January 2014 to July 2014 for prices ranging from \$40,000 to \$41,200 or from \$28.88 to \$56.83 per square foot of living area, including land. These same comparables were reported to have improvement assessments ranging from \$10,524 to \$26,076 or from \$7.88 to \$18.30 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$6,947, which would reflect a market value of \$20,843, and the improvement assessment be reduced to \$4,352 or \$4.24 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,544. The subject's assessment reflects a market value of \$52,637 or \$51.30 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. The subject has an improvement assessment of \$15,054 or \$14.67 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings that were identified by the township assessor. The comparables ranged in size from 864 to 1,041 square feet of living area. The dwellings were constructed in 1954 and 1961. Each comparable has a crawl space foundation and a garage ranging in size from 228 to 576 square feet of building area. The comparables were located within .6 of a mile from the subject property. The comparables sold from January 2012 to September 2014 for prices ranging from \$49,000 to \$50,900 or from \$47.07 to \$58.91 per square foot of living area, including land. These same comparables have improvement assessments ranging from \$14,600 to \$16,740 or from \$14.02 to \$17.88 per square foot of living area.

In rebuttal the township assessor asserted that the appellant's comparables were not located in the same market area as the subject property. The assessor also contends that each of the appellant's sales was not an arm's-length transaction recognized by the Illinois Department of Revenue and that appellant's comparable sale #1 was of a different style than the subject property. The assessor also prepared a grid analysis of the appellant's comparable sales. The assessor's grid disclosed that appellant's comparable #1 had an improvement assessment of \$20,493 or \$18.98 per square foot of living area and appellant's comparable sale #3 had an improvement assessment of \$21,968 or \$23.72 per square foot of living area, each of which differed from that reported by the appellant.

### **Conclusion of Law**

The appellant contends in part 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 on this basis.

The Board finds the best evidence of market value to be the comparable sales #2 and #3 provided by the board of review. These comparables were most similar to the subject in location, age, style, size and features. These comparables sold for prices of \$49,000 and \$50,900 or for \$47.07 and \$58.91 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$52,637 or \$51.30 per square foot of living area, including land, which is above the overall price range but within the range established by the best comparable sales in this record on a square foot basis. Less weight was given to the sale of the subject property and board of review sale #1 as these properties sold in February 2012 and January 2012, respectively, not proximate in time to the assessment date at issue. Little weight was given to the appellant's sales as they differed from the subject property in location and were not similar to the subject in size. Additionally, appellant's sale #1 was a tri-level style dwelling, differing from the subject in style, and differed from the subject in age. Based on this evidence the Board finds a reduction in the subject's assessment based on over valuation is not justified.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of assessment equity to be comparables submitted by the board of review. The board of review comparables were most similar to the subject in location, style, age, size and features. These comparables had improvement assessments that ranged from \$14,600 to \$16,740 or from \$14.02 to \$17.88 per square foot of living area. The subject's improvement assessment of \$15,054 or \$14.67 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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.