



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

APPELLANT: Larry & Diana Scharnweber  
DOCKET NO.: 15-00036.001-R-1  
PARCEL NO.: 11-14-354-001

The parties of record before the Property Tax Appeal Board are Larry & Diana Scharnweber, the appellants,<sup>1</sup> 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:

<b>LAND:</b>	\$481
<b>IMPR.:</b>	\$9,262
<b>TOTAL:</b>	\$9,743

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2015 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 "Old Style" dwelling of asbestos exterior construction with 2,088 square feet of living area. The dwelling was constructed in 1900. Features of the home include a full unfinished basement, a fireplace and a 299 square foot garage. The property has a 5,500 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located from .14 to .52 of a mile from the subject. Each of the comparables has the same neighborhood code assigned by the assessor

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<sup>1</sup> Attorney Jerri K. Bush withdrew her appearance as counsel for the appellants by a filing dated March 14, 2016.

as the subject property. These five comparables are improved with two-story dwellings that range in size from 1,686 to 1,906 square feet of living area. The dwellings were constructed in 1900 or 1915. Each comparable has a full basement, one of the comparables has central air conditioning and three of the comparables each have a fireplace. No data was submitted to indicate whether the comparables may or may not have a garage. The comparables sold between June 2014 and February 2015 for prices ranging from \$3,000 to \$15,000 or from \$1.57 to \$8.90 per square foot of living area, including land. The appellants' analysis included "Property Equalization Values" which reflect adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$3,344 to \$14,405.

Based on this evidence the appellants requested the subject's total assessment be reduced to \$4,561 which would reflect a market value of \$13,684 or \$6.55 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 \$10,877. The subject's assessment reflects a market value of \$32,634 or \$15.63 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Winnebago County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellants' evidence, the board of review submitted a memorandum with supporting documentation contending that all of the appellants' comparables sales were foreclosures, even though "valid comparables were available." In addition, the township assessor reported that appellants' comparable sale #5 was "vacant and in unlivable condition at time of sale."

The township assessor also reiterated the appellants' comparables in a grid analysis providing data on the exterior construction of the homes, that comparable #4 has 250 square feet of finished area in the basement and information concerning garages/lack of garages for each property. The assessor reported that appellants' comparables #1, #4 and #5 have garages ranging in size from 280 to 820 square feet of building area.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables were located within .6 of a mile of the subject and are improved with two-story "Old Style" dwellings of frame, aluminum/vinyl or asbestos exterior construction. The homes range in size from 1,568 to 2,597 square feet of living area. The dwellings were constructed in 1900 or 1915. Each comparable has an unfinished basement. Three of the comparables have central air conditioning and two of the comparables each have a fireplace. Four of the comparables have a garage ranging in size from 324 to 420 square feet of building area. The comparables sold between May 2013 and February 2014 for prices ranging from \$24,500 to \$73,500 or from \$11.17 to \$34.23 per square foot of living area, including land.

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

### **Conclusion of Law**

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

The record contains information on ten sales provided by the parties. The evidence in the record disclosed that the appellants' sales were foreclosures. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider these sales in revising and correcting the subject's assessment.

The Board has given reduced weight to appellants' comparables #2, #3 and #4 due to the differences in garage amenity and/or lack of a garage. The Board has also given little weight to the appellants' comparable sale #5 which was reportedly uninhabitable at the time of sale for \$5,000 in June 2014. The Board has also given reduced weight to board of review comparable sales #1 and #2. Sale #1 appears to be an outlier with a sale price of \$73,500 in May 2013 which is substantially higher than any of the other comparables in the subject's neighborhood as presented in this record. The Board has also given little weight to board of review sale #2 as this property lacks a garage amenity which is a feature of the subject property.

The Board finds the best evidence of market value to be appellants' comparable sale #1 and board of review comparable sales #3, #4 and #5. These most similar comparables sold between August 2013 and January 2015 for prices ranging from \$12,750 to \$30,000 or from \$6.70 to \$19.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$32,634 or \$15.63 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. With the exception of board of review comparable #5, the

subject dwelling is, to varying degrees, larger than appellants' comparable #1 and board of review comparables #3 and #4. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, given the subject's slightly larger size, but for board of review sale #5, the subject's value should be reduced. Based on this evidence the Board finds a 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



Member



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: November 21, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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