



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

APPELLANT: Michael Johnson
DOCKET NO.: 15-00085.001-R-1
PARCEL NO.: 08-05-102-004

The parties of record before the Property Tax Appeal Board are Michael Johnson, 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: \$10,205
IMPR.: \$87,449
TOTAL: \$97,654

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 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, four-unit multifamily dwelling of frame construction with 5,504 square feet of living area. The dwelling was constructed in 2008. Features of the subject include central air conditioning for each unit and 1,986 square feet of garage space. The property has a 19,586 square foot site and is located in Roscoe, Roscoe Township, Winnebago County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with varying degrees of similarity to the subject. The comparables had improvement assessments of either \$80,285 or \$80,265 or either \$13.35 or \$13.34 per square foot of living area, respectively. The appellant argued that the subject's rent roll was lower than the comparables, and therefore, the subject's assessment should be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,654. The subject property has an improvement assessment of \$87,449 or \$15.89 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables with varying degrees of similarity to the subject. The comparables each had an improvement assessment \$87,449 or \$15.89 per square foot of living area; similar to the subject.

Conclusion of Law

The taxpayer 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.

The Board finds the best evidence of assessment equity to be the board of review's comparables. Other than the age of four comparables and the size of a deck on comparable #5, these comparables were a duplicate of the subject, unlike the appellant's comparables. The board of review's comparables each had an improvement assessment of \$15.89 per square foot of living area, which is identical to the subject property. The subject's improvement assessment of \$15.89 per square foot of living area is supported by the best comparables in this record.

In addition, little weight was given the appellant's argument regarding a lower rent roll indicates a reduced assessment is required. The appellant attempted to demonstrate the subject's assessment was inequitable and not reflective of market value because the subject's rent roll was less than the comparables. The Board finds these types of analyses are not an accurate measurement or a persuasive indicator to demonstrate an assessment inequity by clear and convincing evidence. Foremost, the Board finds rising or falling assessments or rents from year to year do not indicate whether a particular property is inequitably assessed or overvalued. Actual assessments and sale prices of properties together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists or if a particular property is overvalued. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior assessments.

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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden

with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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



Member



Acting 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: October 20, 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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