



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

APPELLANT: Joseph Marino
DOCKET NO.: 15-00122.001-R-1
PARCEL NO.: 12-31-376-040

The parties of record before the Property Tax Appeal Board are Joseph Marino, the appellant, by attorney Katherine Amari O'Dell of Amari & Locallo in Chicago; 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: \$14,801
IMPR.: \$97,188
TOTAL: \$111,989

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 is improved with a two-story apartment building of frame construction with 7,102 square feet of building area. The building was constructed in 1994. The property has 14 units, a 37,489-square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story or three-story apartment buildings that range in size from 6,834 to 14,277 square feet of building area. The buildings ranged in age from 45 to 88 years old. These properties have from 12 to 16 units. The comparables were located from 6 blocks to 2.5 miles from the subject property. These properties have improvement assessments that range from \$55,903 to \$88,519 or from \$4.79 to \$8.29 per square foot of building area for an average

of \$6.28 per square foot of building area or from \$3,727 to \$5,676 per apartment for an average of \$4,915 per apartment. The appellant contends the subject has an improvement assessment of \$14.81 per square foot of building area and \$7,513 per apartment, each of which is higher than the average of the comparables. The appellant asserted that applying the average assessment per square foot of building area results in an improvement assessment of \$44,620 and applying the average assessment per apartment results in an improvement assessment of \$68,804. Using this analysis the appellant requested the subject's total assessment be reduced to \$71,513.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,988. The subject property has an improvement assessment of \$105,187 or \$14.81 per square foot of building area or \$7,513 per apartment. In support of its contention of the correct assessment the board of review submitted information on four equity comparables identified by the deputy township assessor improved with apartment buildings that range in size from 7,286 to 9,342 square feet of building area. The comparables were constructed from 1982 to 1995 and have either 11 or 16 units. These properties were located along the same street and within two blocks of the subject property. According to the deputy assessor's analysis the comparables have improvement assessments ranging from \$8.53 to \$14.32 per square foot of building area. He also indicated the comparables had total assessments ranging from \$5,249 to \$8,333 per apartment while the subject has a total assessment of \$8,571 per apartment. In the analysis the deputy assessor indicated the comparables have improvement assessments reflecting market values ranging from \$201,529 to \$328,667 or from \$12,596 to \$21,726 per unit while the subject's improvement assessment reflects a market value of \$315,593 or \$22,542 per unit.

The deputy assessor explained that comparable #1 was given less emphasis due to the property receiving a partial assessment due to an unusually high vacancy rate of 70%. Less emphasis was given comparable #4 due to the larger size per unit compared to the subject property. After considering these comparables the deputy assessor indicated the subject property's market value is equivalent to \$336,000 resulting in a revised total assessment of \$111,989.

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 evidence in the record supports a reduction in the subject's assessment.

The Board finds the best evidence of assessment equity to be the comparables submitted on behalf of the board of review as these properties were most similar to the subject property in location, age, and size. These comparables had improvement assessments that ranged from \$8.53 to \$14.32 per square foot of building area and improvement assessments reflecting market values per unit ranging from \$12,596 to \$21,726 per apartment. The subject property has an improvement assessment of \$14.81 per square foot of building area or reflecting a market value

of \$22,542 per unit, which is above the range established by the board of review comparables. Less weight was given the appellant's comparables due to differences from the subject property in location, age and building size. Based on this record the Board finds a reduction in the subject's assessment commensurate with the calculations developed by the deputy township assessor is appropriate.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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 16, 2018



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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