



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Geoffery Beatty  
DOCKET NO.: 15-00147.001-R-1  
PARCEL NO.: 08-16-252-019

The parties of record before the Property Tax Appeal Board are Geoffery Beatty, 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:** \$10,000  
**IMPR.:** \$44,900  
**TOTAL:** \$54,900

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 one-story dwelling of frame construction with a vinyl siding exterior containing 1,878 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached three-car garage with 724 square feet of building area. The property has a .31 acre site and 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 this argument the appellant submitted information on four comparables improved with one-story dwellings that ranged in size from 1,515 to 1,700 square feet of above grade living area.<sup>1</sup> The dwellings ranged in age from 10 to 21 years old. Each comparable has a basement,

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<sup>1</sup> The appellant described comparable #1 as having 3,500 square feet of living area, whereas the Multiple Listing Service (MLS) listing sheet as well as the evidence from the board of review described this property as having 1,626 square feet of above grade living area.

one of which is finished, central air conditioning, one fireplace and a garage with either 724 or 792 square feet of building area. The sales occurred from October 2014 to April 2015 for prices ranging from \$127,000 to \$165,000 or from \$75.41 to \$104.95 per square foot of living area. These same properties had improvement assessments ranging from \$39,805 to \$46,691 or from \$25.73 to \$28.71 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$51,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,900. The subject's assessment reflects a market value of approximately \$164,716 or \$87.71 per square foot of living area, land included, when using the statutory level of assessments. The subject property has an improvement assessment of \$44,900 or \$23.91 per square foot of living area.

In support of the assessment the board of review submitted information on five comparables identified by the township assessor. The comparables were improved with one-story dwellings of frame construction with vinyl siding exteriors that ranged in size from 1,515 to 1,823 square feet of living area. The dwellings were constructed from 2000 to 2005. Each comparable has a basement with one being finished, central air conditioning, one fireplace and an attached garage ranging in size from 484 to 840 square feet of building area. These properties sold from May 2014 to December 2014 for prices ranging from \$150,000 to \$171,000 or from \$93.25 to \$104.95 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$39,449 to \$45,517 or from \$24.55 to \$27.27 per square foot of living area. Board of review comparables #1 and #2 are the same properties as appellant's comparables #4 and #2, respectively.

The board of review also submitted a grid analysis of the appellant's comparables wherein it reported different sizes for appellant's comparables #1 through #3. The assessor also asserted that appellant's sale #3 was a foreclosure that was transferred via a special warranty deed from the United States Department of Housing and Urban Development to Michael G. Ganus.

Based on this evidence the board of review requested the assessment be confirmed.

The appellant provided rebuttal comments on the comparables submitted by each party.

### **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.

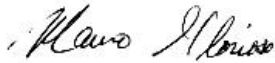
The record contains seven comparable sales submitted by the parties that had varying degrees of similarity to the subject property. The comparables were improved with one-story dwellings that ranged in size from 1,515 to 1,823 square feet of living area. These properties sold from May

2014 to April 2015 for prices ranging from \$127,000 to \$171,000 or from \$75.41 to \$104.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$164,716 or \$87.71 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Only one comparable had a price per square foot of living area below the market value reflected by the subject property's assessment, which was purportedly the result of a foreclosure and was a sale from a government agency. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant also argued assessment inequity as an alternative 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 comparables submitted by the parties were relatively similar to the subject property with exception that each home was smaller than the subject dwelling. The comparables had improvement assessments that ranged from \$24.55 to \$27.27 per square foot of living area. The subject's improvement assessment of \$23.91 per square foot of living area falls below the range established by the 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.

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.