



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

APPELLANT: Joseph Marino  
DOCKET NO.: 15-00152.001-R-1  
PARCEL NO.: 12-31-376-045

The parties of record before the Property Tax Appeal Board are Joseph Marino, the appellant(s), 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 **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:** \$17,075  
**IMPR.:** \$108,579  
**TOTAL:** \$125,654

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 is improved with a two-story apartment building of frame construction with 7,648 square feet of building area. The building was constructed in 1995. Features of the building include 16 apartments. The property has a 46,397 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 one, three-story and three, two-story apartment buildings of brick and stone, masonry and frame, or wood frame construction that range in size from 6,834 to 14,277 square feet of building area. The buildings range in age from 45 to 88 years old and were located from 6 blocks to 2.5 miles from the subject property. These properties have from 12 to 16 apartments. The comparables have improvement assessments ranging from \$55,903 to

\$88,519 or from \$4.79 to \$8.29 per square foot of building area or from \$3,727 to \$5,676 per apartment. Using the average improvement assessment of the comparables per square foot of \$6.28 the appellant indicated the subject's improvement assessment would be \$48,051. Using the average improvement assessment of the comparables per apartment of \$4,915 the appellant indicated the subject's improvement assessment would be \$78,051. Considering both of these values, the appellant requested the subject's improvement assessment be reduced to \$63,342 and the total assessment be reduced to \$80,417.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,654. The subject property has an improvement assessment of \$108,579 or \$14.20 per square foot of building area or \$6,786 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. The comparables were improved with apartment buildings that ranged in size from 7,102 to 9,342 square feet of building area. The comparables were constructed from 1982 to 1995 and had from 11 to 16 apartments. The comparables were located along the same street and within two blocks of the subject property. The assessor indicated the comparables had improvement assessments reflecting market values ranging from \$201,529 to \$328,667 or from \$12,596 to \$22,542 per unit. The assessor indicated the subject property's improvement assessment reflected a market value of \$325,771 or \$20,361 per unit. The comparables had improvement assessments ranging from \$8.53 to \$14.81 per square foot of building area. The deputy assessor explained that comparable #1 had a partial assessment due to an unusually high vacancy rate of 70%. The board of review requested the assessment be confirmed.

### **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 comparables submitted by the board of review. The board of review comparables were most similar to the subject property in location, age and size. These comparables had improvement assessments that ranged from \$8.53 to \$14.81 per square foot of building area. The subject's improvement assessment of \$14.20 per square foot of building area falls within the range established by the best comparables in this record. Furthermore, the evidence disclosed the board of review comparables had improvement assessments that reflected market values ranging from \$12,596 to \$22,542 per unit. The subject property has an improvement assessment reflecting a market value of \$20,361 per unit, which is within the range established by the board of review comparables. The evidence disclosed that the board of review comparable at the low end of the range was receiving a reduced improvement assessment due to its unusually high vacancy rate of 70%. Less weight was given the appellant's comparables due to differences from the subject in location, age and size. 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. 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Joseph Marino, by attorney:  
Katherine Amari O'Dell  
Amari & Locallo  
734 North Wells Street  
Chicago, IL 60654

COUNTY

Winnebago County Board of Review  
Winnebago County Admin. Bldg.  
404 Elm Street  
Rockford, IL 61101