



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

APPELLANT: Randy Daniels
DOCKET NO.: 15-00203.001-R-1
PARCEL NO.: 15-08-300-012

The parties of record before the Property Tax Appeal Board are Randy Daniels, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$11,829
IMPR.: \$42,883
TOTAL: \$54,712

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 brick exterior construction with 1,924 square feet of living area. The dwelling was constructed in 1970. Features of the home include a full basement, central air conditioning, two fireplaces and an attached garage with 650 square feet of building area. The property is located in Rockford, Rockford Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a "Property Tax Analysis" using three comparable sales improved with one-story dwellings that ranged in size from 1,777 to 2,292 square feet of living area. The dwellings were built in 1968 and 1973. Each comparable has a full basement, central air conditioning, and one fireplace. The appellant failed to disclose whether or not any of the comparables had a garage. The sales occurred in August 2014 and May 2015 for prices ranging from \$102,000 to \$159,900 or from \$51.18 to \$81.60 per square foot of living area, including land. The analysis

provided adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$118,375 to \$160,287. Based on this evidence the appellant requested the subject's assessment be reduced to \$48,619.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$54,712. The subject's assessment reflects a market value of \$164,152 or \$85.32 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of frame, aluminum/vinyl or brick exterior construction that ranged in size from 1,798 to 2,256 square feet of living area. The dwellings were constructed from 1976 to 1998. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 528 to 759 square feet of building area. The sales occurred from April 2013 to September 2015 for prices ranging from \$174,000 to \$275,000 or from \$96.77 to \$121.90 per square foot of living area, including land.

In rebuttal the appellant's counsel asserted that board of review sale #2 sold in 2013, not proximate in time to the assessment, was located 5 miles from the subject property and was 27 years newer than the subject property. Counsel also asserted that board of review comparable #3 is located 2.5 miles from the subject property and is 28 years newer than the subject property.

Conclusion of Law

The appellant 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six sales submitted by the parties to support their respective positions. The Board finds the appellant failed to provide any information with respect to whether or not his comparables had garages, which detracts from the weight that can be given these comparables. Additionally, appellant's comparable sale #1 was an outlier with a price that was significantly below the remaining comparable sales in the record, which further detracts from the weight that can be given this sale. Nevertheless, after excluding appellant's sale #1, the five remaining sales submitted by the parties sold for prices ranging from \$145,000 to \$275,000 or from \$69.76 to \$121.90 per square foot of living area, including land. The two sales at the high end of the range were board of review sales #2 and #3, which were newer than the subject property and would require downward adjustments. Significantly, the Board finds board of review sale #1 was most similar to the subject property in location, age, size and features. This comparable sold in September 2015 for a price of \$174,000 or \$96.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$164,152 or \$85.32 per square foot of living area, including land, which is within the range established by the best comparable sales in this

record and is below the market value established by the best sale in the record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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(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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