



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

APPELLANT: Allen Drew
DOCKET NO.: 15-00209.001-R-1
PARCEL NO.: 11-23-254-004

The parties of record before the Property Tax Appeal Board are Allen Drew, the appellant, by Jessica Hill-Magiera, Attorney at Law, 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: \$1,689
IMPR.: \$12,524
TOTAL: \$14,213

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 one-story dwelling of frame construction with 902 square feet of living area. The dwelling was constructed in 1926. Features of the home include a full unfinished basement, central air conditioning and an 896 square foot garage. The property has an 8,215 square foot site and 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 reported the August 2013 purchase price of \$28,000 and also submitted information on three comparable sales.

Concerning the purchase price, a copy of the Settlement Statement and the Multiple Listing Service data sheet were provided. The listing depicts an original asking price of \$36,000, with

the property having been on the market for 55 days prior to being sold for \$28,000 in August 2013 and further describes the home as "sold as is."

The appellant provided a grid analysis of three comparable sales located within .97 of a mile of the subject property. The comparables consist of one-story homes that were built between 1918 and 1930. The homes range in size from 828 to 966 square feet of living area and feature full basements. One comparable also has central air conditioning. The properties sold between July 2014 and March 2015 for prices ranging from \$17,000 to \$19,000 or from \$19.67 to \$20.55 per square foot of living area, including land. The analysis also includes a grid entitled Property Equalization Values with adjustments for date of sale, land, age, size and/or air conditioning. This analysis resulted in equalized sale prices ranging from \$14,676 to \$20,497 or from \$16.27 to \$22.72 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$5,596 which would reflect a market value of approximately \$16,788.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,213. The subject's assessment reflects a market value of \$42,643 or \$47.28 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 response to the appeal, the board of review submitted a memorandum from the township assessor addressing the appellant's comparable sales along with comparable sales to support the subject's assessment. As to the appellant's comparables, the assessor contends that appellant's comparable sale #1 is actually 2.2 miles from the subject, it "also is larger" without reporting the dwelling size and contends the property has a smaller shared garage and lacks central air conditioning. Appellant's sale #2 "has a smaller garage and was a foreclosure sale" and comparable #3 does not have central air conditioning with the listing indicating the property was sold "for cash offers, quick close and possession, will consider all offers."

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located either 2.2 or 2.4-miles from the subject property. Each comparable is a one-story dwelling of frame exterior construction that was 80 to 90 years old. The homes range in size from 960 to 1,064 square feet of living area with full basements, two of which have finished areas. Each home has central air conditioning and a garage ranging in size from 308 to 400 square feet of building area. The comparables sold in July 2014 or January 2015 for prices ranging from \$39,900 to \$52,000 or from \$37.50 to \$54.17 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant noted that compulsory sales are to be considered by the Property Tax Appeal Board pursuant to section 16-183 of the Property Tax Code (35 ILCS 200/16-183) for the purpose of revising and correcting assessments. The appellant also asserted

that the board of review sales were "acceptable" comparables and support a reduction in the assessment of the subject property.

Counsel also argued that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Appellant further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value." Then, taking both parties' comparables which range in price from \$14.68 to \$54.17 per square foot of living area, including land, the appellant argued that the subject should have a market value of \$23,362 or \$25.90 per square foot of living area, including land.

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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board takes notice that the appellant failed to report the subject's 896 square foot garage and likewise failed to report garage amenities for the comparable sales the appellant presented. Based on the lack of characteristics data, the Board has given reduced weight to each of the appellant's comparable sales.

The Board has also given little weight to the August 2013 sale price of the subject property as for the assessment date at issue of January 1, 2015, the sale is remote in time and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value in this record to be the board of review comparable sales given the details provided as to features of these properties. These most similar comparables sold for prices ranging from \$39,900 to \$52,000 or from \$37.50 to \$54.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$42,643 or \$47.28 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be justified given the subject's features of both air conditioning and an 896 square foot garage. Based on this evidence the Board finds 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



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: December 19, 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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