



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

APPELLANT: Mark Deporter
DOCKET NO.: 15-00270.001-R-1
PARCEL NO.: 12-28-151-012

The parties of record before the Property Tax Appeal Board are Mark Deporter, 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: \$3,821
IMPR.: \$14,062
TOTAL: \$17,883

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 townhouse of frame construction with 1,167 square feet of living area. The dwelling was constructed in 1973. Features of the home include a partial unfinished basement, central air conditioning, two bathrooms and a one-car attached garage with 300 square feet of building area. The property is located in Rockford, Rockford Township, Winnebago County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 6, 2012 for a price of \$19,000. The appellant also indicated that \$9,000 was spent renovating the dwelling before the property was occupied on April 1, 2012. To support the transaction the appellant submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale. Based on this evidence the appellant requested the subject's assessment be reduced to \$9,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,883. The subject's assessment reflects a market value of \$53,654 or \$45.98 per square foot of living area, land included, when using the statutory level of assessments. In support of the assessment the board of review submitted information on three comparable sales identified by the township assessor. The comparables were described as being improved with a two-story townhouse condominium and two part split-level and part one-story condominium units that ranged in size from 776 to 1,024 square feet of living area. The dwellings were either 37 or 39 years old. Each comparable has a basement, central air conditioning and a one-car or a two-car garage. Two of the comparables each had one fireplace. These properties sold from April 2012 to June 2015 for prices ranging from \$45,425 to \$59,900 or from \$44.36 to \$77.19 per square foot of living area, including land.

The board of review also submitted a copy of a Multiple Listing Service (MLS) listing sheet for the subject disclosing the property was listed for sale on April 24, 2012 for a price of \$49,000.

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 Board finds the best evidence of market value in the record to be comparable sales #1 and #3 submitted by the board of review. These properties sold proximate in time to the assessment date at issue for prices of \$45,425 and \$59,900 or for \$44.36 and \$77.19 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$53,654 or \$45.98 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. The Board gave less weight to board of review sale #2 as the sale did not occur proximate in time to the assessment date at issue. Based on this record 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.



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.