



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

APPELLANT: Paul R. & Rosemary Fellhauer
DOCKET NO.: 15-00592.001-R-1
PARCEL NO.: 16-10-478-013

The parties of record before the Property Tax Appeal Board are Paul R. & Rosemary Fellhauer, the appellants, 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: \$10,568
IMPR.: \$59,079
TOTAL: \$69,647

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 part two-story and part one-story dwelling of frame construction with 2,378 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 768 square foot garage. The property is located in Cherry Valley, Cherry Valley Township, Winnebago County.

The appellants' appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellants submitted a grid analysis and data concerning the July 2013 purchase of the subject property.

As to the recent purchase price, the appellants completed Section IV – Recent Sale Data reporting the property was purchased from Federal Home Loan Mortgage Corp., that a realtor was involved in the transaction from Key Realty, Inc. for the seller, that a realtor was involved

for the buyers and that the parties to the transaction were not related. The appellants also reported that the property was advertised through the local newspaper and Multiple Listing Service for a period of 6 to 9 months prior to the sale transaction. The appellants asserted the property was purchased on July 23, 2013 for \$144,900 and that \$4,500 was expended in renovations prior to the time of occupancy of the property in September, 2013.

The appellants also submitted data on three comparable properties located in the same neighborhood code as the subject property. The data presents both recent sales/listing information and equity information. The comparables were described as a two-story and two, 1.5-story dwellings of frame or frame and masonry exterior construction that range in age from 12 to 19 years old. The dwellings range in size from 2,366 to 2,718 square feet of living area. Features include basements, one of which has finished area. Each home has central air conditioning, two comparables each have a fireplace and each property has either a two-car or a three-car garage. Comparables #1 and #2 recently sold and comparable #3 was on the market at the time this appeal was filed in January 2016. The sale or asking prices range from \$124,000 to \$182,500 or from \$52.41 to \$67.14 per square foot of living area, including land. The comparables have improvement assessments ranging from \$56,072 to \$68,320 or from \$18.42 to \$23.87 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$40,698 or \$17.11 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$69,647 was disclosed. The subject has an improvement assessment of \$59,079 or \$24.84 per square foot of living area. The subject's assessment reflects an estimated market value of \$208,962 or \$87.87 per square foot of living area, land included, using the 2015 three-year median level of assessments for Winnebago County of 33.33%.

In response to the appeal, the board of review's submission acknowledged that the subject property's assessment was reduced to the purchase price for 2013 and remained the same, subject to equalization, for tax year 2014. For purposes of the 2015 reassessment of properties within the jurisdiction, the assessing officials revalued the subject's entire neighborhood and a review of the subject property "from the outside" did not reveal any apparent condition issues; the subject appeared to be occupied.

As to the comparables presented by the appellants, the board of review contended that comparable #1 was an auction sale and the property needed work at the time of purchase, including flooring, tile work and pool work. Subsequently this property was resold in April 2016 for \$140,000. As to appellants' comparable #2 sold by a relocation company indicated the seller "would not accept contingent home sale offers" such that the assessing officials contend "it is possible that this limited the market for this property." As to comparable #3, the assessing officials note the listing was current in January 2016 and any subsequent sale of this property would be dated for tax year 2015.

The board of review's evidentiary submission included a current listing for the subject property with an asking price of \$249,000. A copy of the listing reported that "everything was re-done in 2013" including a remodeled kitchen with new cabinetry, granite and appliances.

Besides the subject's current asking price in support of the subject's market value, the board of review presented a grid analysis with descriptions of five comparable properties consisting of multi-level frame dwellings that were built between 2002 and 2009. The dwellings range in size from 1,883 to 2,616 square feet of living area. Features include basements, three of which have finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 730 to 1,208 square feet of building area. These properties sold between May 2014 and December 2014 for prices ranging from \$210,000 to \$292,000 or from \$99.39 to \$126.08 per square foot of living area, land included.

As to the lack of assessment equity, the board of review submitted a grid analysis with data on five part two-story and part one-story frame dwellings that were built between 2000 and 2007. The homes range in size from 2,348 to 2,417 and feature unfinished basements, central air conditioning, a fireplace and garages ranging in size from 724 to 840 square feet of building area. The comparables have improvement assessment ranging from \$55,725 to \$71,386 or from \$23.73 to \$25.16 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In written rebuttal, the appellants submitted seven printouts pointing out sales of properties that occurred between March 2015 and November 2016 for prices ranging from \$123,154 to \$198,000, one of which was appellants' comparable #3 that had been a listing. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)).

In light of these rules, the Property Tax Appeal Board has not considered the new comparable sales submitted by appellants in conjunction with their rebuttal argument. To the extent that the subsequent sale of appellant's comparable #3 is examined, the first sale occurred in January 2015 for \$123,154 as a Special Warranty Deed and the subsequent sale in October 2016 was for \$198,000, a value that is supportive of the assessment of the subject property.

Conclusion of Law

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

As to the July 2013 purchase price of the subject property, the Board has given little weight to this sale since the sale is less proximate in time to the valuation date at issue of January 1, 2015. Moreover, the record indicates that the appellants entirely remodeled the subject dwelling in

2013 as reported in the listing of the subject property as presented by the board of review which evidence was not refuted by the appellants in rebuttal.

As to the eight comparable sales presented by the parties, the Board has given reduced weight to the appellants' comparables as the sale conditions of these properties as reported by the board of review raise questions about the arm's length nature of the sale transactions and/or data indicates condition issues.

Despite differences in age, the Board finds the best evidence of market value to be the five board of review comparable sales. These most similar comparables sold between May 2014 and December 2014 for prices ranging from \$210,000 to \$292,000 or from \$99.39 to \$126.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$208,962 or \$87.87 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Furthermore, the subject's recent asking price of \$249,900 supports the subject's estimated market value as reflective by its assessment.

The appellants also contend unequal treatment in the subject's improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties submitted eight equity comparables to support their respective positions before the Board. The Board has given reduced weight to appellants' comparable #2 due to its larger dwelling size when compared to the subject.

The Board finds appellants' comparables #1 and #3 along with the five equity comparables submitted by the board of review were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$23.69 to \$25.16 per square foot of living area. The subject's improvement assessment of \$24.84 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

Based on this evidence and the foregoing analysis, the Property Tax Appeal Board finds a reduction in the subject's assessment is not justified on either market value or equity grounds.

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: January 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

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