



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

APPELLANT: James Parrish  
DOCKET NO.: 15-00594.001-R-1  
PARCEL NO.: 08-15-327-013

The parties of record before the Property Tax Appeal Board are James Parrish, 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:** \$6,915  
**IMPR.:** \$43,267  
**TOTAL:** \$50,182

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 frame construction with 1,894 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage 660 square feet of building area. The property is located in Machesney Park, Harlem Township, Winnebago County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on four comparable sales improved with two-story dwellings of frame construction that ranged in size from 2,840 to 3,820 square feet of living area. The dwellings were 9 or 10 years old. Each comparable had central air conditioning, a basement and a garage with either 420 or 680 square feet of building area. These properties sold from March 2013 to September 2013 for prices ranging from \$125,500 to \$164,000 or from \$40.79 to \$44.19 per square foot of living area, including land. These same

properties had improvement assessments ranging from \$36,258 to \$51,563 or from \$11.12 to \$14.18 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$36,900 with an improvement assessment of \$29,985 or \$15.83 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,182. The subject's assessment reflects a market value of \$150,561 or \$79.49 per square foot of living area, land included, when using statutory level of assessments. The subject has an improvement assessment of \$43,267 or \$22.84 per square foot of living area. In support of the assessment the board of review provided information on five comparable sales that were identified by the township assessor. The comparables were improved with one-story dwellings that ranged in size from 1,739 to 1,948 square feet of living area. The dwellings were constructed from 2003 to 2007. Each comparable has a basement, each comparable has central air conditioning, four comparables each have one fireplace and each has an attached garage ranging in size from 640 to 700 square feet of building area. These properties sold from July 2014 to May 2015 for prices ranging from \$138,000 to \$230,000 or from \$79.36 to \$119.23 per square foot of living area, including land. These same properties have improvement assessments that ranged from \$38,343 to \$45,946 or from \$22.02 to \$23.66 per square foot of living area.

### **Conclusion of Law**

The appellant contends in part 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 on this basis.

The Board finds the best evidence of market value to be the comparables sales submitted by the board of review. The comparable sales provided by the board of review were most similar to the subject in one-story design, size and features. These comparables sold for prices ranging from \$138,000 to \$230,000 or from \$79.36 to \$119.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$150,561 or \$79.49 per square foot of living area, including land, which is at the low end of the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also 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 on this basis.

The Board finds the best evidence of assessment equity to be the comparables provided by the board of review. These comparables had improvement assessments that ranged from \$22.02 to \$23.66 per square foot of living area. The subject's improvement assessment of \$22.84 per square foot of living area falls within the range established by the best comparables in this record. 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 based on this argument.

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.