



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

APPELLANT: David Picken
DOCKET NO.: 15-01192.001-R-1
PARCEL NO.: 12-18-252-002

The parties of record before the Property Tax Appeal Board are David Picken, 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 **A Reduction** 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: \$ 7,923
IMPR.: \$43,335
TOTAL: \$51,258

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 and one-half story cape cod style dwelling of frame and masonry exterior construction that has 2,450 square feet of living area. The dwelling was built in 1959. Features include a full basement with 690 square feet of finished area, three and one-half bathrooms, central air conditioning, three fireplaces and a 572 square foot attached garage. The subject property has a 20,316 square foot site. The subject property is located in Rockford Township, Winnebago County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted four assessment comparables located within six blocks from the subject property. The comparables are comprised of one and one-half story cape cod style dwellings of brick, masonry and frame or aluminum and vinyl exterior construction that were built from 1920 to 1964. One comparable has partial finished basement. Other features include two to three and one-half bathrooms, central air conditioning, one or two fireplaces and

two-car garages. The dwellings range in size from 1,753 to 2,870 square feet of living area and are situated on sites that contain from 21,243 to 93,275 square feet of land area. The comparables have improvement assessments ranging from \$31,626 to \$41,604 or from \$14.34 to \$18.87 per square foot of living area.¹ Land assessments ranged from \$8,474 to \$13,067 or from \$.09 to \$.40 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$52,076. The subject property has an improvement assessment of \$43,335 or \$17.69 per square foot of living area. The subject has a land assessment of \$8,741 or \$.43 per square foot of land area.

In support of the subject's assessment, the board of review submitted five assessment comparables located from 200 feet to 1.2 miles from the subject. Comparables #1, #2 and #5 were also used by the appellant. The comparables consist of one and one-half story cape cod style dwellings of frame, masonry and frame or aluminum and vinyl exterior construction that are from 51 to 95 years old. One comparable has partial finished basement. Other features include one and one-half to two and two-half bathrooms, central air conditioning and one or two-car garages. Three comparables have one or two fireplaces. The dwellings range in size from 1,929 to 2,870 square feet of living area and are situated on sites that contain from 13,387 to 93,275 square feet of land area. The comparables have improvement assessments ranging from \$29,419 to \$41,604 or from \$14.34 to \$18.87 per square foot of living area. Land assessments ranged from \$6,782 to \$8,769 or from \$.18 to \$.51 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued 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 met this burden of proof with respect to only the subject's land assessment.

With respect to the subject's improvement assessment, the record contains five assessment comparables for the Board's consideration. Three comparables were common to both parties. The Board gave less weight to comparable #3 submitted by the appellant and comparables #4 and #5 submitted by the board of review due to their older age when compared to the subject. The Board gave less weight to comparable #4 submitted by the appellant due to its smaller dwelling size when compared to the subject. The Board gave less weight to comparable #3 submitted by the board of review due to its distant location when compared to the subject. The

¹ According to the Property Record Cards submitted by the board of review, the appellant used an incorrect improvement assessment for comparable #3 and miscalculated the per square foot improvement assessments for the comparables.

Board finds the remaining two comparables, which were utilized by both parties, are more similar when compared to the subject in location, design, age and dwelling size, but comparable #1 used by both parties has an inferior unfinished basement, one less bath and one less fireplace. These properties have improvement assessments of \$41,152 and \$41,604 or \$14.34 and \$18.87 per square foot of living area. The subject property has an improvement assessment of \$43,335 or \$17.69 per square foot of living area, which falls between the most similar assessment comparables contained in the record on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the record contains five comparables. The Board finds only one comparable submitted by the parties is similar to the subject in location and land size, comparable #1 submitted by both parties. This comparable is located in close proximity along the subject's street; contains 21,243 square feet of land area; and has a land assessment of \$8,474 or \$.40 per square foot of land area. The subject contains less land area with 20,316 square feet and has a greater land assessment of \$8,741 or \$.43 per square foot of land area. The Board further finds it problematic that appellant's and board of review comparable #2, appellant's comparable #3, which is also board of review comparable #5 are considerably larger in land area than the subject, but have equivocal or lower land assessments of \$8,503 and \$8,749. This evidence demonstrates the disparate treatment of land assessments in the subject's neighborhood and further show the subject's land assessment is inequitable and excessive. Therefore, a reduction in the subject's land assessment is warranted.

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: September 22, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David Picken
1928 Bradley Road
Rockford, IL 61107

COUNTY

Winnebago County Board of Review
Winnebago County Admin. Bldg.
404 Elm Street
Rockford, IL 61101