



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

APPELLANT: Jerry Doll  
DOCKET NO.: 15-01247.001-R-1  
PARCEL NO.: 12-29-156-011

The parties of record before the Property Tax Appeal Board are Jerry Doll, 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:** \$4,055  
**IMPR.:** \$21,276  
**TOTAL:** \$25,331

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 ranch dwelling of brick construction with 1,380 square feet of living area. The dwelling is approximately 53 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 529 square foot garage. The property has a 10,087 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The comparables were located in the same neighborhood as the subject and from across the street to one-block away from the subject. The comparables were situated on sites ranging from 8,587 to 10,976 square feet of land area. Each comparable is a one-story ranch dwelling of frame, aluminum/vinyl or brick exterior construction that were built from 1960 to 1963. Each comparable features a full basement with two having finished areas. In addition,

each comparable has air conditioning with one dwelling also having a fireplace. The comparables each have a garage ranging in size from 378 to 494 square feet of building area. The comparables ranged in size from 1,088 to 1,535 square feet of living area and sold from July 2013 to August 2014 for prices ranging from \$40,000 to \$52,000 or from \$27.36 to \$46.93 per square foot of living area, including land. The appellant argued that the comparables he used were more closely situated to the subject than were the comparables as submitted by the board of review, and therefore represented the best evidence of value of the subject property for houses on his immediate street.

On cross-examination, the appellant agreed that his comparable #4 was a foreclosure sale and argued that it must be considered as impacting the value of the subject and/or the price paid for that comparable. The appellant testified that all other sales were normal sales. The condition of sale #4 at time of sale appeared to him to be average and was not "torn-up" per conversations with the owner. The appellant then referred to a map of the comparable sales used by both parties to show that his comparables were much closer in location to the subject than the board of review's comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$47.10 per square foot of living area, including land, which would reflect a full market value for the subject of approximately \$64,998.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$27,721. The subject's assessment reflects a market value of \$83,171 or \$60.27 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables were located in the same neighborhood code as the subject as defined by the local assessor. The dwellings were situated on sites within one-half mile from the subject that ranged in size from 8,940 to 9,880 square feet of land area. Each comparable is a one-story ranch dwelling of brick exterior construction that were built from 1957 to 1966. Each comparable features a full basement with one having finished area. In addition, each comparable has air conditioning with two dwellings also having one or two fireplaces. The comparables each have a garage ranging in size from 420 to 525 square feet of building area. The comparables ranged in size from 1,472 to 1,561 square feet of living area and sold from August 2013 to February 2015 for prices ranging from \$96,000 to \$100,000 or from \$61.50 to \$67.87 per square foot of living area, including land. In its written submission, the board of review argued that the appellant's comparable #4, being a foreclosure sale, should not be considered to determine the subject's fair market value. In addition, it was argued that the lowest brick ranch in the subject's neighborhood was valued at \$63,000.

During cross-examination, the board of review argued that just because a house is located across the street from the subject, it would not impact the estimated value of the subject. The board of review argued that other characteristics were more important than location. The appellant pointed out that there was at least a \$40,000 difference between the comparables he used which were situated on the same street as the subject than were the comparables used by the board of review which were situated further away from the subject. The board of review stated that the assessor was not available to testify in support of the subject's assessment because he was no

longer the local assessor. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #4 and board of review comparable sale #1. Less weight was given appellant's comparable sales #2 and #3 and board of review's comparable sales #2 through #4 based on dissimilar features such as exterior, lack of a fireplace, lack of a finished basement, additional amenities when compared to the subject and/or the date of sale was too remote from the assessment date in question to determine the subject's market value as of January 1, 2015 when other sales closer in time to the assessment date in question are in the record. The most similar comparables sold for prices ranging from \$42,000 to \$99,900 or from \$27.36 to \$65.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$83,171 or \$60.27 per square foot of living area, which is within the range established by the best comparable sales in this record. The Board finds that the comparable sales submitted by both parties would require an upward adjustment for lack of various features which the subject contains for such items as a fireplace and/or a brick exterior. The board of review further argued that appellant's comparable #4 should not be considered because it was a foreclosure sale and therefore would be considered a compulsory sale.

Section 1-23 of the Property Tax Code (35 ILCS 200/1-23) defines a compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Furthermore, section 16-183 of the Property Tax Code (35 ILCS 200/16-183) provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

Therefore, the Property Tax Appeal Board will and did consider this sale in its analysis. The appellant testified that he personally viewed the foreclosed sale and conversed with the owner and found the condition to be average.

The Board finds the board of review's submission of evidence indicated the lowest brick ranch property in the subject's neighborhood was valued at \$63,000, far below the subject's estimated market value based on its assessment. The Board further finds that two out of three of the best comparables sold for prices that were approximately \$40,000 to \$50,000 less than the board of review comparable #1. The board questions whether this significant difference in market value is reflected in frame versus brick exterior construction and/or a finished basement. This question remained unanswered because the assessor was not available to testify in support of the subject's assessment or subject to cross-examination. After consideration of the various adjustments required of the comparable properties and the differences between the subject and the comparables the Board finds the subject is overvalued.

Based on a preponderance of the evidence herein, the Board finds a reduction in the subject's assessment is justified. Since market value has been determined, the 2015 three-year average median level of assessment for Winnebago County of 33.33% will apply.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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 15, 2020



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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