



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

APPELLANT: Craig & Jennifer Wilkens
DOCKET NO.: 15-01394.001-R-1
PARCEL NO.: 11-13-333-001

The parties of record before the Property Tax Appeal Board are Craig & Jennifer Wilkens, 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 **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: \$5,926
IMPR.: \$26,719
TOTAL: \$32,645

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 one-story single-family dwelling of brick exterior construction with 1,272 square feet of living area. The dwelling was constructed in 1960. Features of the home include a full basement with a 600 square foot recreation room, central air conditioning and an attached 484 square foot garage. The property has an 8,200 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 1.9-miles of the subject property. The comparables consist of one-story brick dwellings that were 55 to 64 years old. The comparables range in size from 1,108 to 1,336 square feet of living area and feature full unfinished basements, central air conditioning and garages ranging in size from 440 to 624 square feet of building area. Two of the comparables each also have a fireplace. The

comparables sold between February 2015 and June 2015 for prices ranging from \$62,000 to \$90,000 or from \$46.97 to \$74.91 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$28,669 which would reflect a market value of \$86,016 or \$67.62 per square foot of living area, including land, based on the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal." The appellants provided a copy of the Final Decision of the Winnebago County Board of Review disclosing the total assessment for the subject of \$36,452.¹ The subject's assessment reflects a market value of \$109,367 or \$85.98 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 three comparable sales, two of which are located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of a one-story, a two-story and a 2.5-story dwelling of frame exterior construction. The comparables were built between 1900 and 1965. The comparables range in size from 1,512 to 4,515 square feet of living area and feature full unfinished basements, central air conditioning, one or two fireplaces and garages ranging in size from 480 to 616 square feet of building area. The comparables sold between June 2012 and March 2014 for prices ranging from \$130,000 to \$359,000 or from \$79.51 to \$86.21 per square foot of living area, including land.

As part of the submission, the township assessor reported that the subject neighborhood has only three ranch style dwellings which have not sold in the prior three year period. The assessor also contended that the appellants' comparable properties were all "east of the river" and included a map depicting the location of both parties' comparables. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants acknowledged that the subject property is in an old part of Rockford with a mix of large and small homes with varying story heights. The appellants disagreed with the comparison of their home to two homes on National Avenue, board of review comparables #2 and #3, which the appellants described as an affluent street located directly on the Rock River and the fact these homes are both substantially larger than the subject dwelling.

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

¹ The Notes on Appeal incorrectly disclosed the assessment of the subject property prior to board of review action.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to board of review comparables #1 and #3 as these sales occurred in 2013 and 2012, respectively, dates remote in time to the valuation date at issue of January 1, 2015 and thus less likely to be indicative of the subject's estimated market value as of the assessment date. Furthermore, the Board has given little consideration to board of review comparables #2 and #3 as these dwellings are two-story and 2.5-story homes as compared to the subject's one-story design and the homes are each both substantially larger than the subject dwelling of 1,272 square feet of living area.

The Board finds the best evidence of market value to be the appellants' comparable sales despite their more distant locations. The Board finds these comparables were similar in age, design, exterior construction, dwelling size, basement foundation and most features. These most similar comparables sold between February 2015 and June 2015 for prices ranging from \$62,000 to \$90,000 or from \$46.97 to \$74.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$109,367 or \$85.98 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After giving due consideration to adjustments to the comparables for differences in age, size and features when compared to the subject property, the Board finds a reduction in the subject's assessment is 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. 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



Acting 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: November 21, 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

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