



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

APPELLANT: Robert & Diane Schaefer
DOCKET NO.: 15-01887.001-R-1
PARCEL NO.: 12-27-251-022

The parties of record before the Property Tax Appeal Board are Robert & Diane Schaefer, 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: \$ 6,692
IMPR.: \$33,992
TOTAL: \$40,684

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 dwelling of frame and masonry exterior construction that has 1,702 square feet of living area. The dwelling was constructed in 1993. The home features a full unfinished basement, central air conditioning, a fireplace and a 440 square foot garage. The subject has a 10,560 square foot site. The subject property is located in Rockford Township, Winnebago County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellants submitted five comparables. One comparable was reported to be located in the same neighborhood code as the subject while three comparables are located in a different neighborhood code than the subject. The comparables consist of a split-level and three, one-story dwellings of frame construction that were 16 to 55 years old. The comparables have full unfinished basements, central air conditioning, three comparables have a fireplace and each

comparable has a two-car garage. The dwellings range in size from 1,589 to 1,902 square feet of living area. Their land sizes were not disclosed. The comparables sold from September 2012 to December 2015 for prices ranging from \$101,000 to \$118,000 or from \$53.10 to \$67.97 per square foot of living area including land. The comparables have improvement assessments ranging from \$24,281 to \$34,027 or from \$15.28 to \$18.69 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$40,684. The subject's assessment reflects an estimated market value of \$122,358 or \$71.89 per square foot of living area including land area when applying Winnebago County's 2015 three-year average median level of assessment of 33.25%. The subject property has an improvement assessment of \$33,992 or \$19.97 per square of living area.

In support of the subject's assessment, the board of review submitted an analysis of four comparable properties prepared by the township assessor. The comparables are located within the same neighborhood code and within .30 of a mile from the subject. The comparables consist of one-story dwellings of aluminum or vinyl and aluminum siding exterior construction that were built from 1991 to 2001. One comparable has a full unfinished basement and four comparables have full basements that are partially finished. The comparables have central air conditioning, four comparables have a fireplace and all the comparables have attached garages that range in size from 400 to 680 square feet of building area. The dwellings range in size from 1,408 to 1,780 square feet of living area and are situated on sites that contain from 8,829 to 19,612 square feet of land area. The comparables sold from April 2013 to November 2014 for prices ranging from \$126,900 to \$140,000 or from \$76.69 to \$99.43 per square foot of living area including land. The comparables have improvement assessments ranging from \$31,439 to \$67,680 or from \$20.04 to \$25.54 per square foot of living area.¹

In rebuttal, the board of review argued appellants' comparables #1, #3 and #4 are located in a different neighborhood code and are located from 2.5 to 3.1 miles from the subject. Appellants' comparable #2 is a dissimilar split-level style dwelling when compared to the subject. Appellants' comparable #5 is located in a different township 2.9 miles from the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellants argued many of the board of review comparables have larger garages, finished basements, larger lot size and more bathrooms when compared to the subject.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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

¹ For some unknown reason, the township assessor converted the improvement assessments of the comparables to reflect their estimated market values using the statutory level of assessment of 33.33%.

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.

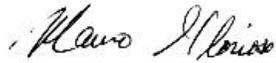
The parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. Comparables #1, #3, #4 and #5 are not located in close proximity to the subject. Comparable #2 is a dissimilar split-level style dwelling when compared to the subject's one-story design. Comparables #1, #3, #4 and #5 are older in age when compared to the subject. Comparables #2 and #4 sold in 2012 or 2013, which are dated and less indicative of market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to comparables #3, #4 and #5 submitted by the board of review. Comparable #3 is newer in age, smaller in dwelling size and has one more bathroom when compared to the subject. Comparables #4 and #5 sold in 2013, which are less probative of the subject's market value as of the assessment date. Finally, comparable #5 has a considerably larger site when compared to the subject. The Board finds the remaining two comparables submitted by the board of review are more similar when compared to the subject in location, land area, design, age, dwelling size and most features. Comparable #1 was most similar to the subject. They sold in June and August of 2014 for prices of \$137,500 and \$126,900 or \$84.05 and \$84.38 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$122,358 or \$71.89 per square foot of living area including land, which is less than the most similar comparable sale contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified. Therefore, no reduction in the subject's assessment is warranted.

The taxpayers also argued assessment inequity as an alternative 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 appellants failed to meet this burden of proof.

The record contains ten assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. Comparables #1, #3, #4 and #5 are not located in close proximity to the subject. Comparable #2 is a dissimilar split-level style dwelling when compared to the subject's one-story design. Finally, comparables #1, #3, #4 and #5 are older in age when compared to the subject. The Board gave less weight to comparables #3 and #4 submitted by the board of review due to their newer age, smaller dwelling size and/or more bathrooms compared to the subject. The Board finds the three remaining comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and most features. They have improvement assessments ranging from \$31,439 to \$37,680 or from \$20.04 to \$21.17 per square foot of living area. The subject property has an improvement assessment of \$33,992 or \$19.97 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record on an overall basis and below the range 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 justified. Therefore, no reduction in the subject's 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: 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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