



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

APPELLANT: Vito Lassandro
DOCKET NO.: 15-04841.001-R-1
PARCEL NO.: 12-14-302-006

The parties of record before the Property Tax Appeal Board are Vito Lassandro, 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: \$8,407
IMPR.: \$56,593
TOTAL: \$65,000

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 two-story brick and frame dwelling containing 2,747 square feet of living area. The dwelling is 24 years old. Features include an unfinished basement, central air conditioning, a fireplace and an 832 square foot attached garage. The subject is located in Rockford, Rockford Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties located within two blocks of the subject, three on the same street as the subject. They are described as two-story frame or brick and frame dwellings ranging in age from 24 to 30 years old and ranging in size from 2,531 to 2,689 square feet of living area. They feature full basements with finished areas, central air conditioning, one fireplace each and 2 or 3-car garages that range in size from 520 to 802 square feet of building area. They sold between October 2013 and February 2016 for prices ranging

from \$145,000 to \$190,000 or from \$57.09 to \$70.65 per square foot of living area including land.

The appellant also submitted a letter stating the assessor used a ranch style home as a comparable to the subject's two-story design. The appellant also claims the assessor incorrectly classified the subject as a ranch for a number of years and used a dwelling size of 3,250 square feet of living area before re-measuring the subject and determining the actual size is approximately 2,750 square feet of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$65,000 or a market value of approximately \$195,000 or \$71.00 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,388. The subject's assessment reflects a market value of \$229,187 or \$83.43 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.

With respect to the appellant's evidence, the board of review did not refute the appellant's claim the subject had previously been classified as a ranch dwelling with a larger dwelling size but submitted a Property Record Card indicating those issues are now resolved.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. They are described as one-story or two-story frame dwellings ranging in age from 21 to 29 years old and ranging in size from 2,369 to 2,798 square feet of living area. They feature full basements, three with finished areas, central air conditioning, one or two fireplaces and garages that range in size from 576 to 876 square feet of building area. The comparables are located from 300 feet to 4.8 miles from the subject. The comparables sold from June 2012 to September 2015 for prices ranging from \$205,000 to \$240,000 or from \$74.60 to \$101.31 per square foot of living area including land. The board of review submitted Property Record Cards for both parties' comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant states the board of review used different comparables in the appeal to the Property Tax Appeal Board than they used in the board of review hearing.

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 gave less weight to appellant's comparables #2 and #4 and board of review comparable #2 based on sale dates in 2012, 2013 and 2016 which are not proximate in time to the subject' assessment date of January 1, 2015 and therefore less indicative of market value as of

that date. The Board also gave less weight to board of review comparables #4 and #5 which are located a considerable distance from the subject, and to board of review comparable #3 which is a smaller, ranch style dwelling as compared to the subject's two-story design. Despite their superior features of finished basements when compared to the subject's unfinished basement, the Board finds the best evidence of market value in the record to be the appellant's comparables #1 and #3 and board of review comparable #1. These comparables were similar to the subject in style, location, exterior construction, age and most features. They sold from September 2014 to August 2015 for prices ranging from \$177,000 to \$205,000 or from \$69.93 to \$74.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$229,187 or \$83.43 per square foot of living area, including land, which is greater than these comparables on both a total market basis as well as a per square foot basis. Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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(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:

April 17, 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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