



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

APPELLANT: Kevin and Jessica Horstman
DOCKET NO.: 16-01110.001-R-1
PARCEL NO.: 15-20-452-008

The parties of record before the Property Tax Appeal Board are Kevin and Jessica Horstman, 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: \$7,311
IMPR.: \$58,689
TOTAL: \$66,000

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 2016 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-style residential dwelling of aluminum and vinyl exterior construction that has 2,200 square feet of living area. The dwelling was constructed in 2007. The home features a full basement with a finished area, central air conditioning, a fireplace and an 872-square foot garage. The subject has a 50,530-square foot site. The subject property is located in Rockford, Harlem Township, Winnebago County, Illinois.

The appellant, Jessica Hortsman, appeared before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of both arguments, Horstman testified that she prepared Section V of the Appeal form which included eight comparable properties located in the same neighborhood code as the subject property. Horstman testified that the eight comparable properties are being used to support both overvaluation and assessment inequity arguments. The comparables consist of one-story, split-level or two-story

colonial-style residential dwellings of frame and vinyl, frame and wood, frame and masonry or brick exterior construction that were built from 1959 to 1979. The comparables feature full or partial basements with five comparables having finished areas. The eight comparables also feature central air conditioning, one or two fireplaces and garages that range in size from 528 to 864 square feet of building area. The dwellings range in size from 1,529 to 2,273 square feet of living area and are situated on sites that contain from 1.10 to 1.87 acres of land area. The comparables sold from December 2013 to January 2016 for prices ranging from \$148,000 to \$180,000 or from \$79.19 to \$111.18 per square foot of living area including land. The comparables have improvement assessments ranging from \$37,688 to \$54,982 or from \$20.85 to \$29.53 per square foot of living area.

The appellants also submitted Multiple Listing Service listing sheets for all eight comparables. Finally, the appellants prepared a spreadsheet containing fifty properties in the same neighborhood as the subject indicating that only four properties (including the subject) had assessment increases in 2016. (Appellants' Exhibit #1). Horstman contended that this constitutes evidence of unequal and inequitable assessment of like properties. Horstman testified that the subject's assessment should be based on the median sale price per square foot of the eight comparables submitted. 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 \$66,000. The subject's assessment reflects an estimated market value of \$197,902 or \$89.96 per square foot of living area including land area when applying Winnebago County's 2016 three-year average median level of assessment of 33.35%. The subject property has an improvement assessment of \$58,689 or \$26.68 per square of living area.

In support of the subject's assessment, the board of review submitted five comparable sales and seven equity comparables all located within the same neighborhood code as the subject. The five comparable sales submitted by the board of review were also submitted by the appellant. They consist of one-story single-family dwellings of brick, frame or masonry and frame exterior construction that were built from 1974 to 1979. The comparables have full basements, three of which have a finished area. The comparables also have central air conditioning, one or two fireplaces and attached garages ranging in size from 576 to 864 square feet of building area. The dwellings range in size from 1,592 to 2,274 square feet of living area. Their site sizes were not disclosed. The comparables sold from July to December 2015 for prices ranging from \$160,000 to \$180,000 or from \$78.05 to \$111.18 per square foot of living area including land.

The seven equity comparables consist of one-story single-family dwellings of frame, brick or aluminum and vinyl exterior siding that were built from 1976 to 1994. Board of review equity comparable #6 is the same property as appellants' comparable #5. The equity comparables feature full basements with four having finished areas. The comparables also have central air conditioning, between one and three fireplaces and attached garages ranging in size from 552 to 1,034 square foot of building area. The comparables' improvement assessments were not disclosed. The improvements' market values were reported to range from \$145,872 to \$182,631 or from \$64.15 to \$77.01 per square foot of living area.

The evidence was prepared by Jeannie Vich, Rockford Township Assessor, who was present and testified at the hearing. Vich testified that the appellants' home is the newest dwelling in the neighborhood and that its assessed value still falls within the range of the comparable sales as well as the equity comparables submitted by the board of review. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contends 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 sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellants' argument that the Board should use the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value of the subject. Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles, there is no indication that a median sale price per square foot is the fundamental or primary means to determine market value.

The parties submitted a total of eight comparable sales for the Board's consideration with various degrees of similarity to the subject. The Board gave less weight to appellant's comparables #1, #2, #3, #4, #7 and #8 due to their significantly smaller size of living area when compared to the subject. In addition, appellant's comparables #7 and #8 have a dissimilar split-level and two-story designs, respectively, when compared to the subject's one-story dwelling. The Board finds appellant's comparables #5 and #6 (which are the same properties as board of review sale comparables #1 and #2) are more similar to the subject in location, design, dwelling size and features. However, these comparables are inferior to the subject in that their basements are unfinished, unlike the subject and they are older in age having been built in 1974 and 1979 compared to the subject which was built in 2007. These comparables sold in August and December 2015 for prices of \$160,000 and \$180,000, respectively, or \$78.05 and \$79.16 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$197,902 or \$89.96 per square foot of living area, including land, which is above the range established by the most similar comparables in this record. However, the Board finds that given the subject's newer age and finished basement when compared to the most similar comparables in this record, the subject's assessment that is above the highest comparable in the range is justified. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds that a reduction in the subject's assessment is not warranted.

The appellants also contend 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 parties submitted for the Board's consideration a total of fourteen suggested equity comparables with various degrees of similarity to the subject property. The Board gave less weight to appellant's comparables #1, #2, #3, #4, #7 and #8 due to their significantly smaller size of living area when compared to the subject. In addition, appellant's comparables #7 and #8 have a dissimilar split-level and two-story designs, respectively, when compared to the subject's one-story dwelling. The Board finds the best evidence of equity assessment to be appellant's comparables #5 and #6 along with board of review equity comparables. In that these comparables are most similar to the subject in location, site size, dwelling size, design and features. However, they are all inferior to the subject due to their older ages when compared to the subject considering that they were constructed between 1974 and 1994 when compared to the subject's newer construction in 2007. These most similar comparables have improvement assessments ranging from \$46,983 to \$60,877 or from \$21.38 to \$25.67. The subject's improvement assessment of \$61,096 or \$29.13 per square foot of living area is above the range of the most similar comparables in the record. However, given the subject's superior age when compared to the most similar comparables in this record, the Board finds that the subject's higher assessment is supported. Therefore, the Board finds that a reduction to the subject's assessment based on assessment inequity is not 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(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: July 16, 2019



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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