



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

APPELLANT: Michael Chester
DOCKET NO.: 16-01235.001-R-1
PARCEL NO.: 12-36-176-016

The parties of record before the Property Tax Appeal Board are Michael Chester, 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 **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: \$10,139
IMPR.: \$74,200
TOTAL: \$84,339

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 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 two-story single-family dwelling of frame exterior construction with 2,724 square feet of above-grade living area. The dwelling was constructed in 1995. Features of the home include a basement with finished area, central air conditioning, a fireplace and an 882 square foot garage. The property has a .46-acre site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this argument, the appellant submitted information on four equity comparables located in close proximity to the subject property. The comparables consist of two-story frame dwellings that were built between 1995 and 1999. The homes range in size from 2,414 to 3,058 square feet of living area. Features include basements, three of which have finished areas. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 600 to 746 square feet

of building area. The comparables have improvement assessments ranging from \$57,601 to \$67,735 or from \$22.15 to \$25.41 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$56,000 or \$20.56 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,339. The subject property has an improvement assessment of \$74,200 or \$27.24 per square foot of living area.

In response to the appeal through the township assessor, the board of review reports that the subject dwelling "has more amenities than all the 'custom' style homes in the subject's neighborhood." These amenities include an "exposed" basement with 590 square feet of finished basement living area and an additional 330 square feet of recreation room area. In contrast, the comparables only have recreation rooms and no "exposure." The subject also has a larger garage than the comparables along with additional amenities of a deck and porch.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables where comparable #4 was the same property as appellant's comparable #2 and where comparable #2 was the same property as appellant's comparable #4. The comparables are located in close proximity to the subject property and consist of two-story frame dwellings that range in age from 17 to 20 years old. The homes range in size from 2,355 to 2,801 square feet of living area. Features include basements, three of which have recreation areas. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 600 to 786 square feet of building area. The comparables have improvement assessments ranging from \$59,679 to \$66,316 or from \$23.59 to \$27.90 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's improvement assessment.

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board with two common properties presented by both parties. The Board has given reduced weight to appellant's comparable #3 and board of review comparable #3 as each dwelling lacks any basement finish as compared to the subject's finished basement areas.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #4 along with board of review comparables #1, #2 and #4, which due to the common properties reflects four comparables. Appellant's comparable #2/board of review comparable #4 and board of review comparable #1 is larger than the subject; the remaining comparables were smaller than the subject dwelling and all of these comparables had smaller garages than the subject. These four comparables had improvement assessments that ranged from \$65,595 to \$67,735 or from \$22.15 to \$27.90 per square foot of living area. The subject's improvement assessment of \$74,200 or \$27.24 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis and appears to be logical given the subject's varying superior amenities when compared to the comparable properties.

In addition, as part of the appeal the appellant reported the subject's June 2015 purchase price of \$257,500. The subject's total 2016 assessment of \$84,339 reflects a market value of approximately \$253,042 at the statutory level of assessment of 33.33% which is less than the recent purchase price. The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The Court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The Court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.] Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the Court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d 1, at 21 (1989). The Board finds the subject property sold within 12 months of the assessment date at issue of January 1, 2016 and appears to be undervalued based upon its assessment. On this record, the Board finds the subject's slightly higher improvement assessment is well justified giving consideration to the credible market evidence contained in this record along with the differences in amenities.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: July 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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