



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

APPELLANT: ADA Systems  
DOCKET NO.: 16-01474.001-R-1  
PARCEL NO.: 16-11-203-013

The parties of record before the Property Tax Appeal Board are ADA Systems, the appellant, by attorney James E. Tuneberg, of Guyer & Enichen, in Rockford, 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:** \$8,572  
**IMPR.:** \$44,788  
**TOTAL:** \$53,360

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 part two-story and part one-story single-family dwelling of frame exterior construction with approximately 2,100 square feet of living area.<sup>1</sup> The dwelling was constructed in 1988. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace, an attached 816 square foot garage and an in-ground swimming pool. The property has a .37-acre site and is located in Cherry Valley, Cherry Valley Township, Winnebago County.

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<sup>1</sup> The appellant's appraiser included a schematic drawing of the subject and calculated a dwelling size of 2,100 square feet of living area. The assessing officials included a property record card with a "miniature" schematic drawing that is illegible; a dwelling size of 2,140 square feet of living area was reported by the board of review. The Property Tax Appeal Board finds that the slight size discrepancy does not prevent a determination of the correct assessment on this record; however, given the legible schematic drawing by the appellant's appraiser, the Board finds the best evidence of size is 2,100 square feet of living area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Jesse Weston estimating the subject property had a market value of \$160,000 as of January 1, 2016. The appraiser appraised the fee simple rights in this tenant occupied dwelling for the intended use as "a private consultation appraisal" for the appellant.

As to the subject dwelling, the appraiser reported the upper level bath was "missing the sink and counter top" which was considered to be deferred maintenance with a cost-to-cure of approximately \$600. Physical depreciation of the dwelling was noted as age/wear. The appraiser also wrote, "Ongoing cosmetic maintenance but no major update or mechanical replacement indicates effective age slightly reduced from actual age."

The appraiser utilized four comparable properties in the sales comparison approach to value to arrive at his opinion. The comparables were located from .09 to .67 of a mile from the subject. The properties consist of lots ranging in size from 13,503 to 21,780 square feet of land area. The parcels have been improved with a one-story and three, two-story frame or frame and brick dwellings. The homes range in age from 21 to 38 years old and range in size from 1,640 to 2,604 square feet of living area. The dwellings each have full basements, two of which have been finished as recreation rooms. Additional features include central air conditioning, a fireplace and a two-car or a three-car garage. The comparables sold between April and November 2015 for prices ranging from \$120,000 to \$189,900 or from \$63.29 to \$82.32 per square foot of living area, including land.

Under the sales comparison approach, the appraiser made adjustments to the comparables for concessions, design (style), condition, room count, dwelling size, basement finish, garage size, pool amenity and/or deferred maintenance. The appraiser consistently added \$2,500 for the lack of a pool amenity and deducted \$600 for the lack of deferred maintenance of each of the comparables. From this process, the appraiser opined adjusted sale prices for the comparables ranging from \$132,480 to \$174,220.

As to the comparables, the appraiser asserted the fourth comparable was "added for additional support." The appraiser also wrote that quality adjustments were made for superior amenities/upgrades and/or condition as compared to the subject. The appraiser also acknowledged that no adjustment was made for design/style even though comparable #4 was a one-story dwelling as compared the subject's two-story design.

From this process, the appraiser estimated the subject property had a market value of \$160,000 or \$76.19 per square foot of living area, including land, based upon a dwelling size of 2,100 square feet, as of January 1, 2016.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,134. The subject's assessment reflects a market value of \$174,315 or \$83.00 per square foot of living area, land included, based upon a dwelling size of 2,100 square feet and when using the 2016 three year average median level of assessment for Winnebago County of 33.35% as determined by the Illinois Department of Revenue.

In response to the appellant's appraisal evidence, the board of review noted that appraisal sales #3 and #4 "are more than 20% larger than the subject."<sup>2</sup> While the board of review contends that its comparables #1 and #2 are the same as appellant's comparables #1 and #2; this assertion by the board of review is not supported upon a review of the appellant's appraisal evidence.

The township assessor argued that appraisal sale #1 was "very dated" and lacked any adjustment for its inferior condition in the appraisal report. The assessor also disputed the dwelling size of appraisal sale #2 based upon the property record card that depicts the home as about 300 square feet larger than was reported in the appraisal.<sup>3</sup> The assessor contends that appraisal sales #2 and #3 are not appropriate comparables due to their larger dwelling sizes of approximately 2,600 square feet of living area.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on two comparable sales which the assessor argued "should also be considered along with the appraisal." No lot sizes were reported for these properties and no property record cards were provided concerning these parcels. The comparables consist of part two-story and part one-story frame dwellings that were built in 1987 and 1989. The homes contain 2,106 and 2,257 square feet of living area, respectively. Each home has a basement that is partially finished, central air conditioning, a fireplace and a garage of either 546 or 830 square feet of building area. The comparables sold in May and June 2016 for prices of \$156,500 and \$176,000 or for \$74.31 and \$77.98 per square foot of living area, including land, respectively.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value of \$174,315 or \$81.46 as reflected by its assessment.

### **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 finds the best evidence of market value to be the appraisal submitted by the appellant which is further supported by the two board of review comparable sales that bracket the subject dwelling in age and are similar in design, exterior construction, foundation and/or size. The only significant feature that the subject has which was not present on any of the comparable properties is an in-ground pool. The appellant's appraiser made an upward adjustment of \$2,500 for the lack of a pool amenity in the appraisal report. Applying a similar upward adjustment to board of review comparable #2 for the lack of a pool further supports the appraisal's value conclusion given that this dwelling is most similar in dwelling size and basement size to the subject. It is

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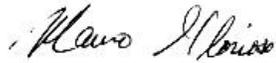
<sup>2</sup> As reported in the appellant's appraisal, sale #4 is smaller than the subject dwelling.

<sup>3</sup> The property record card includes an illegible "miniature" schematic drawing to support the stated dwelling size of 2,620 square feet.

further noted that the board of review presented no data to suggest that the appraiser made an incorrect adjustment for the pool amenity.

The subject's assessment reflects a market value of \$174,315 or \$83.00 per square foot of living area, including land, which is above the appraised value and also above the board of review's comparable sales on a per-square-foot basis. The Board finds the subject property had a market value of \$160,000 as of the assessment date at issue. Since market value has been established the 2016 three year average median level of assessments for Winnebago County of 33.35% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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

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