



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

APPELLANT: Shun Anthony (Richard Smulski)
DOCKET NO.: 16-01492.001-C-1
PARCEL NO.: 11-35-229-013

The parties of record before the Property Tax Appeal Board are Shun Anthony (Richard Smulski), 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: \$2,208
IMPR.: \$7,714
TOTAL: \$9,922

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 multi-family building of frame construction with 1,848 square feet of living area. The building is approximately 116 years old. Features of the property include two apartments, an unfinished basement and a garage with 720 square feet of building area. The property has a 10,915 square foot site and is located in Rockford Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted information on five comparable sales located within .70 mile of the subject

¹ As part of the submission, counsel for the appellant requested "the 2014 PTAB decision be applied to the 2016 assessed value." As set forth on the Board of Review – Notes on Appeal, 2015 was the first year of the general assessment cycle for the subject property. Additionally, there is no assertion that the subject property is an owner-occupied residence entitling the owner to application of Section 16-185 of the Property Tax Code. (35 ILCS

property which were improved with either a 1.5-story or 2-story multi-family buildings. The dwellings ranged in size from 1,621 to 2,264 square feet of living area. The buildings were constructed in 1900. Each comparable has two apartments. The appellant provided copies of the Multiple Listing Service (MLS) listing sheets for the comparables which indicated that none of the sales were bank owned or HUD sales. The MLS listing sheet with respect to sale #1 indicated that the lower unit was vacant and gutted and with respect to sale #3 the description noted "needs some plumbing." The sales occurred from December 2014 to March 2016 for prices ranging from \$15,000 to \$29,500 or from \$8.39 to \$17.07 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested the subject's assessment be reduced to \$8,500 which would reflect a market value of approximately \$25,500 or \$13.80 per square foot of living area, including land.²

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,228. The subject's assessment reflects a market value of \$30,669 or \$16.60 per square foot of living area, land included, 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 rebuttal the assessor provided a statement asserting that appellant's sale #1 is "gutted and vacant." As part of the submission, the board of review noted that the subject property has a garage "that is larger than all [comparables] submitted." The assessor also noted the "median of non-duplicated comparable sales support the current value."

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 1.4 miles of the subject; comparable #2 was the same property as appellant's comparable #2 and comparable #3 was the same property as appellant's comparable #5. The four properties were improved with two-story multi-family buildings that ranged in size from 1,600 to 1,933 square feet of living area. The buildings were either 86 or 116 years old. Each comparable had an unfinished basement and three comparables had garages ranging in size from 176 to 380 square feet of building area. The sales occurred from March 2015 to February 2016 for prices ranging from \$28,500 to \$34,000 or from \$15.52 to \$21.25 per square feet of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's 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

200/16-185) Therefore, in light of the provisions of the Property Tax Code, the appeal will be decided on the market value evidence submitted by the respective parties.

² The appellant's claim pursuant to procedural rule is set forth in Section 2c of the Commercial Appeal petition (86 Ill.Admin.Code §1910.30(j)) although the appellant's spreadsheet made a claim for a total assessment of \$6,667.

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 parties submitted a total of seven comparable sales to support their respective positions with two common properties presented. The Board has given reduced weight to appellant's comparables #1 and #5 due to differences in dwelling size and/or design when compared to the subject dwelling. The Board has also given reduced weight to board of review comparable #4 due to both location and its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3 and #4 along with board of review sales #1 and #2, where this latter sale was also used by the appellant as comparable #2.³ These four comparables offered varying degrees of similarity to the subject property and sold during 2015 and 2016. These properties sold for prices ranging from \$20,500 to \$30,000 or from \$10.61 to \$17.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$30,669 or \$16.60 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

³ The Board recognizes that the appellant and the board of review reported slightly varying sales prices for their comparable #2, but the Board has analyzed the data using the higher sales price of \$29,500 as depicted in the MLS listing sheet.

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: November 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Shun Anthony (Richard Smulski), by attorney:
James E. Tuneberg
Guyer & Enichen
2601 Reid Farm Road
Suite B
Rockford, IL 61114-6677

COUNTY

Winnebago County Board of Review
Winnebago County Admin. Bldg.
404 Elm Street
Rockford, IL 61101