



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

APPELLANT: River Key Construction Inc.
DOCKET NO.: 16-02610.001-R-1 through 16-02610.058-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are River Key Construction Inc., the appellant, by attorney Robert A. Calgano, of Conde, Killoren, Bueschel & Calgano 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. Only Parcel Number 07-24-476-052 is receiving a reduction in its assessment. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-02610.001-R-1	07-24-426-004	881	0	\$881
16-02610.002-R-1	07-24-426-005	881	0	\$881
16-02610.003-R-1	07-24-426-006	881	0	\$881
16-02610.004-R-1	07-24-426-007	881	0	\$881
16-02610.005-R-1	07-24-426-008	881	0	\$881
16-02610.006-R-1	07-24-426-009	881	0	\$881
16-02610.007-R-1	07-24-426-010	881	0	\$881
16-02610.008-R-1	07-24-426-011	881	0	\$881
16-02610.009-R-1	07-24-426-012	881	0	\$881
16-02610.010-R-1	07-24-426-013	881	0	\$881
16-02610.011-R-1	07-24-426-014	881	0	\$881
16-02610.012-R-1	07-24-426-015	881	0	\$881
16-02610.013-R-1	07-24-426-016	881	0	\$881
16-02610.014-R-1	07-24-427-005	881	0	\$881
16-02610.015-R-1	07-24-427-006	881	0	\$881
16-02610.016-R-1	07-24-427-007	881	0	\$881
16-02610.017-R-1	07-24-427-008	881	0	\$881
16-02610.018-R-1	07-24-427-009	881	0	\$881
16-02610.019-R-1	07-24-427-010	881	0	\$881
16-02610.020-R-1	07-24-427-011	881	0	\$881
16-02610.021-R-1	07-24-427-012	881	0	\$881
16-02610.022-R-1	07-24-427-013	881	0	\$881
16-02610.023-R-1	07-24-427-014	881	0	\$881
16-02610.024-R-1	07-24-427-017	881	0	\$881

16-02610.025-R-1	07-24-427-018	881	0	\$881
16-02610.026-R-1	07-24-427-019	511	0	\$511
16-02610.027-R-1	07-24-427-020	511	0	\$511
16-02610.028-R-1	07-24-455-001	1,696	0	\$1,696
16-02610.029-R-1	07-24-455-003	1,696	0	\$1,696
16-02610.030-R-1	07-24-455-008	1,696	0	\$1,696
16-02610.031-R-1	07-24-455-010	1,256	0	\$1,256
16-02610.032-R-1	07-24-455-011	1,256	0	\$1,256
16-02610.033-R-1	07-24-455-015	1,256	0	\$1,256
16-02610.034-R-1	07-24-455-017	1,256	0	\$1,256
16-02610.035-R-1	07-24-455-026	1,256	0	\$1,256
16-02610.036-R-1	07-24-455-028	1,256	0	\$1,256
16-02610.037-R-1	07-24-456-001	1,696	0	\$1,696
16-02610.038-R-1	07-24-456-003	1,696	0	\$1,696
16-02610.039-R-1	07-24-476-023	1,256	0	\$1,256
16-02610.040-R-1	07-24-476-031	1,256	0	\$1,256
16-02610.041-R-1	07-24-476-032	1,256	0	\$1,256
16-02610.042-R-1	07-24-476-033	1,256	0	\$1,256
16-02610.043-R-1	07-24-476-034	1,256	0	\$1,256
16-02610.044-R-1	07-24-476-035	1,256	0	\$1,256
16-02610.045-R-1	07-24-476-040	1,256	0	\$1,256
16-02610.046-R-1	07-24-476-041	1,256	0	\$1,256
16-02610.047-R-1	07-24-476-047	511	0	\$511
16-02610.048-R-1	07-24-476-048	511	0	\$511
16-02610.049-R-1	07-24-476-052	511	0	\$511
16-02610.050-R-1	07-24-477-001	1,696	0	\$1,696
16-02610.051-R-1	07-24-477-006	1,696	0	\$1,696
16-02610.052-R-1	08-19-301-010	511	0	\$511
16-02610.053-R-1	08-19-301-011	511	0	\$511
16-02610.054-R-1	08-19-301-012	511	0	\$511
16-02610.055-R-1	08-19-301-013	511	0	\$511
16-02610.056-R-1	08-19-301-015	511	0	\$511
16-02610.057-R-1	08-19-301-016	511	0	\$511
16-02610.058-R-1	08-19-301-017	511	0	\$511

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 58 parcels, 57 are vacant lots of various size and one has been improved with a model home. The property is located in Owen Township, Winnebago County. The property in this appeal was the subject of a consolidated appeal before the Property Tax Appeal Board for 3 prior years under Docket No. 13-02012.001-R-1 through 13-02012.063-R-1, Docket No. 14-02929.001-R-1 through 14-02929.063-R-1 and Docket No. 15-00823.001-R-1 through 15-00823.062-R-1. In each appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal. Pursuant to the rules of the Property Tax Appeal Board, evidence from both parties in support of their respective opinions of the subject's market value as of the assessment date or equity of the assessment was requested.

The appellant argues, as in the previous appeals, the subject parcels are being inequitably assessed in relation to other properties receiving the preferential “developers’ exemption” provided by sections 10-30 and 10-31 of the Property Tax Code (35 ILCS 200/10-30 & 10-31). In support of this argument the appellant submitted a listing of numerous vacant parcels receiving a preferential assessment of less than \$100. Based on this evidence the appellant requested each property under appeal receive an assessment of \$97.

The board of review submitted its “Board of Review Notes on Appeal” disclosing the total assessments of each property under appeal. Initially, the board of review asserted that the assessment associated with Property Identification Number (PIN) 07-24-476-052 should revert back to an assessed value of \$551 due to the property receiving a Model Home Exemption.

The board of review further explained that the differences in the assessments for vacant parcels receiving the “developers’ exemption” is due to the wording of section 10-30 of the Property Tax Code which provides in part:

[T]he assessed value of property so platted and subdivided shall be determined each year based on the estimated price the property would bring at a fair voluntary sale for use by the buyer for the same purposes for which the property was used when last assessed prior to platting. (35 ILCS 200/10-30(b)).

The board of review explained that the comparables selected by the appellant were receiving a farmland assessment prior to being platted and subdivided, and therefore, retained that assessment pursuant to section 10-30(a) of the Code (35 ILCS 200/10-30(a)).

The board of review asserted that the subject parcels were not being farmed prior to the platting and subdivision of the property, which accounts for the differing preferential land assessments. The board of review requested the assessments be confirmed except for PIN 07-24-476-052.

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, however, based on the evidence in this appeal, a partial reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds from its analysis of the record that the evidence in this appeal is substantially no different from that of the prior years. However, the Board finds there are two differences in the parties' evidence that require analysis. The first issue is in regard to PIN 07-24-455-010. This parcel was being assessed as if it was located on River Key Subdivision Plat 1, however, the parcel is located on River Key Subdivision Plat 2. This discrepancy appears to have been resolved and the parcel is now assessed uniformly with similar parcels that are located on River Key Subdivision Plat 2.

The second issue is in regard to PIN 07-24-476-052. This parcel was improved with a habitable structure on February 1, 2016. The board of review removed the preferential land assessment and applied an assessment for the improvement on this parcel. The appellant applied for a Model Home exemption in February 2016 and appealed the 2016 assessment to the Winnebago County Board of Review. The appellant was granted the Model Home exemption and the parcel's improvement assessment was removed; however, the board of review left the land assessment increase unchanged. The appellant has requested that this parcel's land assessment be reduced to \$97. The board of review has indicated, after reviewing the appellant's appeal, that the parcel's land assessment in question should be reduced to \$551 based on similar land assessments and the parcel receiving a Model Home exemption.

The Board further finds the board of review explained the basis for similar vacant lots that are receiving the preferential assessment provided by section 10-30 of the Property Tax Code but have different land assessments. It explained the different land assessments was caused by the differing uses of the properties at the time of their platting and subdivision. The appellant's comparables were being used as farmland at the time of platting and subdivision, thus retaining the farmland assessment. Conversely, the subject parcels were vacant non-farmland at the time of platting and subdivision requiring their assessments to be determined each year based on the estimated price the property would bring at a fair voluntary sale for use by the buyer for the same purpose for which the property was used when last assessed prior to its platting. (35 ILCS 200/10-30(b)). The Board finds this argument and evidence was substantially the same as that presented in the prior years and no change in the assessments are justified except for PIN 07-24-476-052.

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: February 18, 2020



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

River Key Construction Inc., by attorney:
Robert A. Calgaro
Conde, Killoren, Bueschel & Calgaro
120 West State Street
Suite 300
Rockford, IL 61101

COUNTY

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