



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

APPELLANT: Ramon Carreno  
DOCKET NO.: 16-02776.001-R-1  
PARCEL NO.: 16-05-351-001

The parties of record before the Property Tax Appeal Board are Ramon Carreno, 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:** \$16,783  
**IMPR.:** \$11,550  
**TOTAL:** \$28,333

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 one-story dwelling of frame and brick exterior construction with 1,740 square feet of living area. The dwelling was constructed in 1946. Features of the home include a crawl-space foundation and a detached one-car garage. The property has a 5.49-acre site and is located in Rockford, Cherry Valley Township, Winnebago County.

The appellant's appeal is based on overvaluation concerning a purchase of the subject property and data on eight comparable sales. In addition, a brief from counsel described the dwelling as being accessed by a gravel driveway; the home lacks municipal water and sewer service; and the home was built in stages, such that the left-hand side has been converted from a garage. In addition, the home was described as having low ceilings and a former rental that was in fair condition, but the home has been vacant since 2015.

In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on November 1, 2012 for a price of \$40,000. The property was purchased from HUD, the parties to the transaction were not related, the property was sold through a Realtor after being advertised with the Multiple Listing Service for a period of 14 days. A copy of the listing data sheet depicts the property was sold "as is."

In further support of the overvaluation contention, the appellant's counsel provided a spreadsheet with limited information on eight comparable sales "in the subject's area." The parcels range in size from 7,800 to 88,339 square feet of land area; each parcel has been improvement with "one-story" bi-level or ranch dwellings located from .55 of a mile to 2.28-miles from the subject property. The comparables were built between 1926 and 1999. The homes range in size from 1,310 to 1,888 square feet of living area. No data on basements or other features were set forth in the spreadsheet for purposes of the comparability analysis. The comparables sold between May 2014 and June 2016 for prices ranging from \$39,900 to \$88,000 or from \$30.46 to \$53.18 per square foot of living area, including land.

As to the comparable sales, appellant's counsel argued that, but for the subject's land area, the subject is inferior to each of the comparable sales, in that seven of the comparables have full basements and one has a partial basement, four of which have finished areas. Also, but for comparable #8, the subject is an older dwelling than the comparables. And, with citation to attached MLS listing sheets, counsel argued, based on the descriptions, the comparable houses were in superior condition when compared to the subject.

The appellant filed a copy of the Winnebago County Board of Review Final Decision depicting a total assessment of \$33,333. The subject's assessment reflects a market value of \$99,949 or \$57.44 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.

Based on the foregoing evidence, the appellant requested the subject's total assessment be reduced to \$28,333 which would reflect a market value of approximately \$85,000.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. Thus, the Sangamon County Board of Review was found to be in default on May 3, 2018, pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a))

### **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 appellant in this appeal submitted the only evidence of market value in the record. The appellant submitted data concerning the November 2012 purchase price of the subject property for this assessment appeal concerning the valuation date of January 1, 2016, a date which is 3 years after the date of purchase. Due to the lack of proximity in time, the Board has given little weight to the evidence of the subject's 2012 purchase price.

The eight comparable sales have varying degrees of similarity to the subject property. The Board finds the subject's assessment reflects a market value of \$99,949 which is greater than the range of comparable sales that sold between May 2014 and June 2016 for prices ranging from \$39,900 to \$88,000 or from \$30.46 to \$53.18 per square foot of living area, including land, as reported by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The appellant's comparable sales data is the only substantive evidence of the subject's market value in the record. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellant's request.

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: August 21, 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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