



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

APPELLANT: Daniel L. Jenkins
DOCKET NO.: 16-05324.001-C-2
PARCEL NO.: 04-04-100-010

The parties of record before the Property Tax Appeal Board are Daniel L. Jenkins, the appellant, by Mario Tarara, of the Law Office of Mario J. Tarara, 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 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: \$140,437
IMPR.: \$0
TOTAL: \$140,437

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 vacant parcel of 24.18-acres or approximately 1,053,281 square feet of land area. The property is zoned Commercial General and is located in Roscoe, Roscoe Township, Winnebago County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on five comparable properties in a grid analysis with both assessment information and data that four of the properties had sold. The comparable parcels are vacant and range in size from 2.49 to 13.06 acres of land area or from 108,464 to 568,894 square feet of land area. The comparables have land assessments ranging from \$91 to \$62,184 or from \$13.28 to \$9,759.04 per acre or from \$0.0003 to \$0.224 per square foot of land area. Comparables #1, #2, #3 and #5 sold between October 1997 and August

2015 for prices ranging from \$66,257 to \$205,000 or from \$9,026.84 to \$82,329.32 per acre or from \$0.2072 to \$1.89 per square foot of land area.

Based on this evidence, the appellant requested a land assessment of \$21,485 or \$888.54 per acre or \$0.0204 per square foot of land area. The requested reduced assessment would reflect a market value of approximately \$64,455 or \$2,665.63 per acre or \$0.0612 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,437 or \$5,808 per acre or \$0.13 per square foot of land area. The subject's assessment reflects a market value of \$421,100 or \$17,415.22 per acre or \$0.40 per square foot of land area, 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 appeal, the board of review in a memorandum noted that the appellant's equity comparables ranged in size from 2.49 to 13.06 acres and four of the appellant's comparables have "drainage issues while the subject does not appear to have those issues." This assertion was based upon the City of South Beloit along with attached black and white aerials that were submitted. As to the appellant's sales, the township assessor noted that comparables #1, #2 and #3 were "sold together, along with two other PINs." A deed was submitted to support this assertion. The township assessor also reported that errors were discovered in the assessments of appellant's comparables #1 and #2; requests for correction reportedly were submitted to the appropriate authorities.

In support of its contention of the correct assessment the board of review submitted a memorandum, an analysis prepared by the Roscoe Township Assessor's Office and a spreadsheet with four active listings.

In response to the appellant's inequity argument, the assessor's memorandum cited two parcel identification numbers and asserted both were located on the same street as the subject property. No data concerning the sizes of these parcels was provided in the board of review's submission of data as prepared by the township assessor. The assessor only reported the parcels had assessments of \$2.13 and \$2.68 per square foot.

In response to the market value argument, the assessor provided printouts concerning three "relevant" sales. The data sheets depict the parcels range in size from 333,333 to 851,064 square feet of land area or from 7.65 to 19.54 acres. The properties sold between May 2013 and November 2014 for prices ranging from \$110,000 to \$540,050 or from \$14,379 to \$20,471 per acre or from \$0.33 to \$1.55 per square foot of land area.

Additional market evidence was presented with a page describing four "active" listings of vacant land. The properties range in size from 29.52 to 69.11 acres or from 1,244,628 to 3,010,260 square feet of land area. The asking prices range from \$45,497 to \$261,360 per acre.

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

Conclusion of Law

The taxpayer contends assessment inequity as a 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 on grounds of lack of assessment uniformity.

The appellant submitted five comparables to support his inequity argument before the Property Tax Appeal Board and the board of review provided data on two purported equity comparables but failed to identify the sizes of these comparables for a complete analysis of comparability of the properties. The appellant's five comparables have varying degrees of similarity to the subject parcel; most of the comparables are larger than the subject property. The appellant's equity comparables have land assessments ranging from \$0.0003 to \$0.224 per square foot of land area and the board of review reported comparables with assessments of \$2.13 and \$2.68 per square foot. The subject parcel has a land assessment of \$0.13 per square foot of land area, which falls within the range of the appellant's comparables and purportedly below the comparables presented by the board of review. Based on this evidence, the appellant has failed to establish lack of assessment uniformity by clear and convincing evidence and thus a reduction in the subject's assessment is not warranted on grounds of lack of uniformity.

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

The parties submitted a total of seven comparable sales and four listings to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparable #5 as this property sold in October 1997, a date remote in time to January 1, 2016, the valuation date at issue in this appeal. The Board finds a sale that occurred approximately 19 years ago is unlikely to be indicative of current market value. Given differences in land size, the Property Tax Appeal Board has also given reduced weight to appellant's comparables #1, #2 and #3 along with board of review comparables #1 and #3 as each of these properties are significantly smaller than the subject parcel of 24.18 acres.

The Board finds the best evidence of market value to be board of review comparable sale #2 along with the board of review listings. The comparables range in size from 19.54 to 69.11 acres of land area. These most similar comparables sold or had active listings for prices ranging from \$20,471 to \$261,360 per acre. The subject's assessment reflects a market value of \$5,808 per acre, which is below the range established by the best comparable sale and listings in this record.

Docket No: 16-05324.001-C-2

Based on this evidence, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

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

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