



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

APPELLANT: Katherine Kliebe  
DOCKET NO.: 17-00061.001-R-1  
PARCEL NO.: 04-28-454-005

The parties of record before the Property Tax Appeal Board are Katherine Kliebe, the appellant, 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:** \$6,013  
**IMPR.:** \$30,612  
**TOTAL:** \$36,625

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 2017 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 single-family duplex dwelling of frame exterior construction with 1,410 square feet of living area. The dwelling was constructed in 2002. The property is located in Roscoe, Roscoe Township, Winnebago County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data disclosing the subject property was purchased on June 26, 2015 for a price of \$101,000. As part of the petition, the appellant reported the property was purchased from a 'private owner,' the parties to the transaction were not related and the property was sold using a Realtor and was advertised for sale in the local newspaper and the Multiple Listing Service. In further support of the purchase price, the appellant provided a copy of the Settlement Statement which depicted a total contract sales price of \$103,000 and the payment of broker fees as part of the transaction. Also submitted was a copy of the Warranty Deed associated with the sale.

As part of the submission, the appellant also provided a printout from the Winnebago County Supervisor of Assessments for the subject parcel which depicts a home improvement exemption for tax year 2017 of \$1,508.<sup>1</sup>

Based on this evidence, the appellant requested a reduction in the subject's 2017 assessment to reflect the reported 2015 purchase price of \$101,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,838. The subject's assessment reflects a market value of \$110,758 or \$78.55 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Winnebago County of 33.26% as determined by the Illinois Department of Revenue.

In response to the appellant's reliance upon the 2015 purchase price of the subject property, the board of review through the Roscoe Township Assessor's Office agrees that the subject property was purchased in 2015 in an arm's-length transaction for \$101,000.<sup>2</sup> Furthermore, the assessor contends that the applicable equalization factors applied in Roscoe Township for tax years 2016 and 2017 of 1.0294 and 1.0163, respectively, should be applied to the 2015 purchase price of \$101,000 (for 2016:  $1.0294 \times 101,000 = 103,969$  and for 2017:  $1.0163 \times 103,969 = 105,664$ ). Additionally, the township assessor reports in June 2016 the appellant obtained a building permit for a 252 square foot deck which was completed as of January 1, 2017. Therefore, the township assessor contends that the correct 2017 assessment of the subject property should further include the value of \$4,452 for the deck improvement for a total market value of the subject property of \$110,116.

The township assessor further reports that "the homeowner is currently receiving a home improvement exemption for the deck added in 2017" and therefore the board of review and the township assessor contend that the subject is correctly assessed for tax year 2017. Based on the foregoing evidence and argument, 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 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.

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<sup>1</sup> The exemption reflects one-third of a market value of \$4,452.

<sup>2</sup> There is no explanation presented by the assessing officials concerning the discrepancy between the reported purchase price of \$101,000 and the Settlement Statement purchase price of \$103,000, although the Board finds the tax stamps paid on the transaction also would reflect a sale price of \$101,000. The assessing officials further failed to provide a complete property record card of the subject as required by the Board's procedural rules. (86 Ill.Admin.Code §1910.40(a))

The parties to proceeding agree that the subject property was purchased in 2015 in an arm's length transaction for \$101,000. The appellant seeks to have the subject assessed in tax year 2017 based upon the purchase price. The board of review contends that both equalization factors for tax years 2016 and 2017 along with the value of a newly installed deck should be included in the value of the property for tax year 2017. Based upon the record evidence, the Property Tax Appeal Board finds the purchase price of \$101,000 plus the applicable equalization factors for 2016 and 2017 along with the value of the deck of \$4,452 would total \$110,116, which is below the subject's estimated market value reflected by its 2017 assessment of \$110,758.

Therefore, based on this record, the Property Tax Appeal Board finds the subject property is overvalued based upon its 2017 assessment and a reduction in the subject's assessment is warranted.

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: April 21, 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

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