



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

APPELLANT: Mark and Cathleen Frondal
DOCKET NO.: 17-00082.001-R-1
PARCEL NO.: 16-16-177-003

The parties of record before the Property Tax Appeal Board are Mark and Cathleen Frondal, the appellants, 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 find 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: \$10,827
IMPR.: \$68,690
TOTAL: \$79,517

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 dwelling of brick exterior construction situated on a 147,235-square feet (or 1.09 acre) lot. The dwelling was constructed in 2003 and contains 1,912 square feet of living area. Features of the home include a full finished basement, central air conditioning, a fireplace, a 720-square foot attached garage and an 1,800-square foot attached garage. The property is located in Rockford, Cherry Valley Township, Winnebago County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants completed section IV of the residential appeal petition disclosing the subject property was purchased on July 24, 2014 for \$217,500. The appeal petition indicated that property was listed with a realtor and advertised for sale with the Multiple Listing Service. The sale was not between related parties and the property sold after being exposed to the open market for 228 days.

Subsequent to their purchase, the appellants added an 1,800-square foot detached garage with a current value of approximately \$21,000.

The appellants also submitted information on four comparable sales. The comparables are located from .3 of a mile to 1.9 miles from the subject and are situated on lots containing from 19,958 to 70,349 square feet of land area. The comparables consist of one, two-story dwelling and three, one-story single-family dwellings of brick, vinyl siding, or brick and vinyl siding exterior construction which were built from 1972 to 1993. The dwellings range in size from 1,612 to 2,140 square feet of living area. The comparables have full basements, two with finished areas, central air conditioning, one or two fireplaces, and a garage ranging in size from 598 to 952-square feet of building area. The comparables sold from June 2014 to March 2017 for prices ranging from \$117,500 to \$175,000 or from \$68.23 to \$84.06 per square foot of living area, including land

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$79,517, which reflects an estimated market value of \$238,551 or \$124.77 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,776. The subject's assessment reflects a market value of approximately \$248,876 or \$130.17 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 support of its contention of the correct assessment the board of review submitted information on two comparable sales located in the subject's neighborhood and being the only two comparable sales of ranch homes in that neighborhood since 2014. The board of review did not disclose the lot size of either comparable. The comparables consist of one-story single-family dwellings of vinyl siding exterior construction built in 2003 or 2006 and contain 1,980 or 2,475 square feet of living area. The comparables have full finished basements and central air conditioning. One comparable has a fireplace. The comparables have attached garages with 792 or 1,240-square feet of building area. The comparables sold in February 2014 and December 2015 for prices of \$249,900 to \$353,500 or \$126.21 and \$142.83 per square foot of living area, including land Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellants submitted evidence showing that the two comparables used by the board of review were superior to the subject. They are situated on lots containing 1.75 or 1.3 acres and both have features such as a fully or partially exposed walkout basement, a finished lower level with a kitchenette, a bedroom, and full bath. Comparable #2 is also situated on a pond.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented sales data for six suggested comparable properties for the Board's consideration, along with information concerning the 2014 sale of the subject property. Appellants' comparables received reduced weight by the Board as they are much older dwellings when compared to the subject. The Board also gave less weight to the board of review comparables which, based on the evidence presented by the appellants in rebuttal, are superior to the subject in many features and amenities.

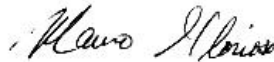
The Board finds the best evidence of market value to be the purchase of the subject property in July 2014 for a price of \$217,500, along with 1,800 square foot detached garage valued by both parties at approximately \$21,000. The adjusted market value for the subject property would be \$228,500 or \$119.51 per square foot, land included. The subject's assessment reflects a market value of approximately \$248,876 or \$130.17 per square foot of living area, land included.

The appellants provided evidence demonstrating that the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service, and it had been on the market for 228 days.

The reduction is further supported by board of review comparable #1 which, although superior to the subject in many amenities, sold in February 2014 for \$249,900 or \$126.21 per square foot of living area, including land.

Therefore, the Board finds a reduction in the subject's assessment commensurate with appellants' request is supported.

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: December 18, 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

AGENCY

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