



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

APPELLANT: Michelle Lara  
DOCKET NO.: 17-00101.001-R-1  
PARCEL NO.: 15-06-303-005

The parties of record before the Property Tax Appeal Board are Michelle Lara, 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 **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:** \$10,333  
**IMPR.:** \$45,673  
**TOTAL:** \$56,006

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 split-level dwelling of aluminum and vinyl exterior construction with 1,660 square feet of above grade living area. The dwelling was constructed in 1999. Features of the home include central air conditioning, a fireplace and an 888 square foot garage. The property has a 51,095 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that were located within the same neighborhood code as the subject property. The comparables were “ranch” or “colonial” style dwellings of aluminum and vinyl exterior construction containing from 1,858 to 3,064 square feet of living area. The homes were built from 1994 to 2000. The comparables had other features with varying degrees of similarity to the

subject. The comparables had improvement assessments ranging from \$43,664 to \$62,703 or from \$20.46 to \$23.50 per square foot of living area.

The appellant's submission revealed that the subject was purchased in September 2009 for \$169,000.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$37,565 or \$22.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,006. The subject property has an improvement assessment of \$45,673 or \$27.51 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable sales that sold from August 2014 to August 2018 for \$145,000 to \$320,000. The board of review's submission did not include the assessment data for the comparables. The board of review's submission did include a brief stating that the appellant's complaint was based on overvaluation, based on a 2015 re-finance appraisal.

Under rebuttal, the appellant submitted photographs of the comparables previously submitted.

### **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 and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of assessment equity to be the appellant's comparables. These comparables had improvement assessments that ranged from \$43,664 to \$62,703 or from \$20.46 to \$23.50 per square foot of living area. The subject's improvement assessment of \$45,673 or \$27.51 per square foot of living area falls within the range established by the only comparables in this record on a total improvement assessment basis and above the range on a per square foot basis. However, after adjusting the comparables for differences when compared to the subject, such as the subject's smaller dwelling size, the Board finds the subject's improvement assessment is supported. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot improvement assessment is well justified given its smaller size. The Board gave less weight to the board of review's market value evidence, as this evidence is not responsive to the improvement inequity argument brought by the appellant.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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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