



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

APPELLANT: Shane Youssi
DOCKET NO.: 17-02953.001-R-1
PARCEL NO.: 12-31-430-035

The parties of record before the Property Tax Appeal Board are Shane Youssi, 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: \$3,370
IMPR.: \$19,959
TOTAL: \$23,329

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 dwelling of vinyl-siding exterior with 1,219 square feet of living area. The dwelling is approximately 61 years old. Features of the home include a full unfinished basement, central air conditioning and a 456-square foot garage. The property has an 8,071-square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant's appeal is based on overvaluation and inequity in assessment. In support of these arguments, the appellant submitted evidence disclosing the subject property was purchased on October 16, 2015 for a price of \$49,900. The appellant completed Section IV – Recent Sale Data reporting that the property was purchased from US Bank Trust, the parties were not related, it was sold by a realtor firm Berkshire Hathaway following a foreclosure and the property was advertised prior to the sale transaction through the Multiple Listing Service (MLS). The

appellant also disclosed that the amount of \$12,500 was spent on renovations prior to occupancy in February 2016.

The appellant also submitted information on three comparable properties in support of both overvaluation and inequity in assessment arguments. The appellant did not disclose the neighborhood code of the comparable properties or their proximity to the subject property. These comparables are improved with one-story dwellings that range in size from 1,043 to 1,821 square feet of living area. The homes range in age from 60 to 66 years old. The comparables each feature a full or partial unfinished basement, two have central air conditioning, one has a fireplace and each property has a 2-car garage. The comparables sold from February to June 2017 for prices ranging from \$35,300 to \$83,500 or from \$33.84 to \$45.85 per square foot of living area, including land.¹ The comparables have improvement assessments ranging from \$16,189 to \$25,815 or from \$13.90 to \$15.52 per square foot of living area.

In further support of the sale price, the appellant submitted a copy of the Closing Statement which reiterates the purchase price and date of sale; copies of the MLS sheets for the subject and the three comparable properties; a copy of the Power of Attorney for Property authorizing an agent to sign the closing documents on behalf of the taxpayer; and a narrative brief contending the subject is overvalued.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$16,333 which would reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,329. The subject's assessment reflects a market value of \$70,141 or \$57.54 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. The subject has an improvement assessment of \$19,959 or \$16.37 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with both sales and equity data. The comparables were located within .6 of a mile of the subject property and in the same neighborhood code as the subject as assigned by the local assessor. The comparable parcels range in size from 7,501 to 13,609 square feet of land area and have each been improved with a one-story dwelling of vinyl-siding or frame construction that is 58 to 60 years old. The homes range in size from 1,112 to 1,250 square feet of living area. The comparables each have a basement with three having finished areas. Three dwellings have central air conditioning; one has a fireplace and each property has a garage ranging in size from 384 to 528 square feet of building area. The comparables sold between May 2016 and June 2017 for prices ranging from \$73,000 to \$78,000 or from \$58.40 to \$66.46 per square foot of living area, including land. The properties had improvement assessments ranging from \$18,756 to \$20,949 or from \$15.05 to \$16.87 per square foot of living area.

¹ The board of review reported the appellant erred in the sale price reported for sale #2. Although there was no documentary support, since the appellant did not dispute this correction in rebuttal, the Board has accepted the correction for purposes of this analysis and finds the appellant's documentation supports the correction.

The board of review reported that the sale of the subject property was a result of a foreclosure and critiqued the appellant's comparable properties as not being similar to the subject. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

Conclusion of Law

The appellant contends in part that 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 appellant argued in part that the subject property's assessment was not reflective of its fair market value based on its October 2015 purchase price of \$49,900. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellant failed to overcome this burden.

As an initial matter, The Board finds the evidence supports that the subject's sale had all the elements of an arm's-length transaction: The property was not sold between related parties; it was advertised or exposed on the open market via MLS listing prior to the sale; and the transaction occurred between a willing seller and a willing buyer. Although the sale followed a foreclosure, there is no evidence in the record to suggest that there was duress involved in the transaction. However, the Board gave reduced weight to the subject's sale due to the sale date in October 2015 being less proximate in time from the subject's January 1, 2017 assessment date to reflect subject's market value as of the date of assessment, particularly where there are more recent comparable sales in the record.

In the alternative, the appellant argued that the subject property's assessment was not reflective of its fair market value based on comparable sales.² The Board gave less weight to the appellant's three comparable sales due to the appellant's failure to disclose the neighborhood code of the comparable properties and/or their proximity to the subject. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics such as the location of the dwellings so as to be able to analyze the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

The Board finds the best evidence of market value in the record to be the board of review comparable sales which are similar to the subject in location, style, construction, age,

² Although the appellant did not mark "comparable sales" on the appeal form, the grid information submitted by both parties contains sale information on the comparable properties and the appellant's brief referred to the comparable sales presented with the appeal. Therefore, the Board will analyze the comparables based on both "comparable sales" and "assessment equity".

dwelling/lot sizes, and most features. These properties also sold more proximate in time to the subject's assessment date of January 1, 2017. The comparables sold between May 2016 and June 2017 for prices ranging from \$73,000 to \$78,000 or from \$58.40 to \$66.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$70,141 or \$57.54 per square foot of living area, land included, which is below the range established by the best and most recent comparable sales in this record. Based on this record, the Board finds the subject is not overvalued and a reduction in the subject's assessment is not justified.

The appellant also contends in part 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 parties submitted the same seven suggested comparable properties in support of their positions. The Board gave less weight to the appellant's equity comparables for the same reason as outlined above.

The Board finds the best evidence of assessment equity to be the board of review equity comparables which have improvement assessments ranging from \$18,756 to \$20,949 or from \$15.05 to \$16.87 per square foot of living area. The subject's improvement assessment of \$19,959 or \$16.37 per square foot of living area falls within the range established by the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified. 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, therefore, no reduction in the subject's assessment is justified.

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



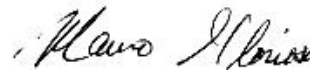
Member

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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