



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

APPELLANT: Craig and Jennifer Wilkens
DOCKET NO.: 18-00864.001-R-1
PARCEL NO.: 11-13-333-001

The parties of record before the Property Tax Appeal Board are Craig and Jennifer Wilkens, the appellants; 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: \$6,310
IMPR.: \$32,506
TOTAL: \$38,816

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 2018 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 dwelling of brick exterior construction with 1,272 square feet of living area. The dwelling was constructed in 1960. Features of the home include a full basement with a 600 square foot recreation room, central air conditioning and an attached 484-square foot garage. The property has an 8,200-square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellants contend overvaluation and assessment inequity as the basis of the appeal.¹ In support of this argument, the appellants submitted information on four comparable sales located from .9 of a mile to 2.1 miles from the subject property, none of which were in the same assessment neighborhood code as the subject property. The comparables consist of one-story

¹ Although the appellants only marked "Comparable sales" as the basis of the appeal, the evidence presented contained both market value (sales) and assessment equity data. Therefore, the Board will analyze both arguments in this appeal.

brick dwellings that were 57 or 68 years old. The comparables have sites ranging in size from 3,870 to 24,239 square feet of land area and dwellings ranging in size from 1,523 to 1,720 square feet of living area. The comparables each feature an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 420 to 572 square feet of building area. The comparables sold between March 2017 and January 2018 for prices ranging from \$110,500 to \$140,000 or from \$72.55 to \$83.43 per square foot of living area, including land. The comparables had improvement assessments ranging from \$30,709 to \$34,785 or from \$18.01 to \$20.73 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the improvement assessment to \$27,454 and a total assessment to \$33,764.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,816. The subject's assessment reflects a market value of \$116,425 or \$91.53 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Winnebago County of 33.34% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales, one of which is located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two, one-story dwellings and three, two-story dwellings of frame, stucco, or aluminum/vinyl-siding exterior construction. The comparables were built between 1900 and 1976 on lots ranging in size from 7,500 to 21,436 square feet of land area. The comparables range in size from 1,705 to 2,623 square feet of living area. Each comparable features a full basement with one having a 200-square foot recreation room. The comparables also each have central air conditioning, one or two fireplaces and an attached or a detached garage ranging in size from 420 to 528 square feet of building area. The comparables sold between December 2015 and December 2017 for prices ranging from \$145,000 to \$280,000 or from \$59.09 to \$110.06 per square foot of living area, including land. The comparables had improvement assessments ranging from \$30,854 to \$67,460 or from \$16.18 to \$26.55 per square foot of living area.

As part of the submission, the township assessor reported that there are no recent ranch sales in the subject's neighborhood. The assessor also contended that all of the parties' comparables together support the assessment. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to board of review comparables #3 and #5 as these sales occurred in 2015 and 2016, respectively, dates remote in time to the valuation date at issue of January 1, 2018 and thus less likely to be indicative of the subject's estimated market value as of the assessment date. Furthermore, the Board has given little consideration to board of review comparables #2 and #4 as these dwellings are two-story homes as compared to the subject's one-story design and the homes are each substantially larger than the subject dwelling of 1,272 square feet of living area.

The Board finds the best evidence of market value to be the board of review comparable #1, along with appellants' comparable sales. The Board finds these comparables were similar in age, design, exterior construction, basement foundation and most features, although each of these comparables is significantly larger than the subject in dwelling size, and all but one comparable are larger in lot size. These most similar comparables sold between March 2017 to January 2018 for prices ranging from \$110,500 to \$145,000 or from \$72.55 to \$85.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$116,425 or \$91.53 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on an overall value basis. The subject's higher price on a per square foot basis is logical based the accepted real estate principle of economies of scale which states that when all other factors are equal, as size of property decreases, the per unit value increases, and in contrast, as the size of a property increases, the per unit value decreases. Thus, the subject being smaller than the comparable dwellings, and having a lot size smaller than all but one of the best comparables in the record, it would be expected to have a higher price per square foot, including land. After giving due consideration to adjustments to the comparables for differences in age, size and features when compared to the subject property, the Board finds that the appellants did not prove by a preponderance of the evidence that the subject is overvalued and, therefore, no reduction in the subject's assessment is justified.

The appellants also submitted evidence regarding equity in assessment. 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 appellants did not meet this burden of proof and no reduction in the subject's improvement assessment is warranted.

The parties submitted a total of nine comparable properties containing assessment data. The Board gave less weight to board of review comparables #2 through #5 due to their older ages, significantly larger dwelling sizes, and/or differing two-story design when compared to the subject. The remaining comparables have improvement assessments ranging from \$30,709 to \$34,785 or from \$18.01 to \$20.73 per square foot of living area. The subject's improvement assessment of \$32,506 or \$25.56 falls within the range established by the best equity comparables in the record on an overall basis. The subject's slightly higher assessment on a per square foot basis is logical given the subject's smaller dwelling size compared to the most similar comparables in the record and the well established real estate principle of economies of scale which dictates that when all other factors are similar, as the size of a property decreases,

the per unit value increases, and in contrast, as size of property increases, the per unit value decreases. Thus, given the subject's smaller dwelling size, it would be expected to have a higher per-square foot improvement assessment.

Based on the evidence in this record, and after considering necessary adjustments to the comparables for some differences from the subject, the Board finds that the appellants have not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

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 properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist 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:

December 15, 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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