



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

APPELLANT: Jeff and Lisa Crosser
DOCKET NO.: 18-01108.001-R-1
PARCEL NO.: 11-14-184-001

The parties of record before the Property Tax Appeal Board are Jeff and Lisa Crosser, 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 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: \$2,240
IMPR.: \$13,397
TOTAL: \$15,637

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 bungalow of brick exterior construction with 1,084 square feet of living area. The dwelling was constructed in 1945. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 360 square foot garage. The property has a 5,300 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.70 of a mile from the subject property. The comparables have sites that range in size from 4,986 to 6,074 square feet of land area and are improved with one-story bungalows of brick exterior construction that range in size from 884 to 1,379 square feet of living area. The homes were built from 1914 to 1937. Each comparable has an unfinished basement, central air conditioning and a garage ranging in

size from 200 to 260 square feet of building area. Three of the comparables each have one fireplace and comparable #1 features a 4-season porch. The comparables sold from August 2015 to March 2017 for prices ranging from \$29,900 to \$57,000 or from \$25.56 to \$41.33 per square foot of living area, land included. The appellant also submitted the Multiple Listing Service (MLS) sheets on the appellant's four comparable sales. Based on this evidence, the appellant requested the subject's assessment be reduced to \$10,479.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,637. The subject's assessment reflects a market value of \$46,902 or \$43.27 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 located in the same neighborhood code as the subject. The comparables have sites that range in size from 3,750 to 7,500 square feet of land area that are improved with one-story bungalows of brick, stone or aluminum/vinyl exterior construction that range in size from 1,008 to 1,453 square feet of living area. The homes were built from 1900 to 1944. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 216 to 378 square feet of building area.¹ Two comparables each have one fireplace. The comparables sold from May 2017 to May 2018 for prices ranging from \$47,900 to \$66,400 or from \$40.26 to \$61.40 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellants' counsel submitted the MLS sheets for the board of review's comparable sales. The appellants' counsel stated that four of the five sales had finished basements which he asserts are more desirable to prospective buyers. Analysis of the MLS sheets disclosed that each of the board of review's five comparables has finished basement area.

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 nine comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #3 which sold in 2015 or 2016 and are dated and less likely to be indicative of the subject's fair market value as of the January 1, 2018 assessment date. The Board gave less weight to the appellant's comparable #4 along with board of review comparables #2 and #3 which have larger dwelling sizes dissimilar to the subject.

¹ Basement finished area for the board of review comparables was corrected by Multiple Listing Service sheets submitted by the appellants. This information was not refuted by the board of review.

The Board finds the best evidence of market value to be board of review comparable sales #1, #4 and #5 which are similar to the subject in location, design, dwelling size and some features. Each of these best comparables has finished basement area compared to the subject's unfinished basement, suggesting the need for downward adjustments. These comparables sold from January to March 2018 for prices ranging from \$47,900 to \$66,000 or from \$46.02 to \$61.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$46,902 or \$43.27 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is not 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: 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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