



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

APPELLANT: Troy and Sonya Davis  
DOCKET NO.: 18-01109.001-R-1  
PARCEL NO.: 16-18-253-018

The parties of record before the Property Tax Appeal Board are Troy and Sonya Davis, 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:** \$7,437  
**IMPR.:** \$53,781  
**TOTAL:** \$61,218

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 part two-story and part one-story dwelling of frame and brick exterior construction with 2,596 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 714 square foot garage. The property has a 14,038 square foot site and is located in Rockford, Cherry Valley 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 2.10 miles from the subject property. The comparables have sites that range in size from approximately 14,810 to 31,756 square feet of land area and are improved with part two-story and part one-story dwellings of siding or brick and siding exterior construction that range in size from 2,038 to 2,751 square feet of living area. The homes were built from 1987 to 2005. Each comparable has

an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 528 to 722 square feet of building area. The comparables sold from July 2016 to October 2017 for prices ranging from \$125,000 to \$167,900 or from \$58.12 to \$74.96 per square foot of living area, land included. The appellants also submitted the Multiple Listing Service (MLS) sheets on each of their comparable sales. Based on this evidence, the appellants requested the subject's assessment be reduced to \$55,140.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,218. The subject's assessment reflects a market value of \$183,617 or \$70.73 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 four comparable sales located within 2.0 miles of the subject property. The board of review's comparables #2 and #4 are the same properties as the appellants' comparables #3 and #1, respectively. The comparables have sites that range in size from 18,768 to 43,112 square feet of land area and are improved with part two-story and part one-story dwellings of frame or frame and brick exterior construction that range in size from 2,038 to 2,539 square feet of living area. The homes were built from 1986 to 2005. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 528 to 770 square feet of building area. The comparables sold from July 2017 to February 2018 for prices ranging from \$137,000 to \$188,000 or from \$67.22 to \$84.73 per square foot of living area, land included.

In written comments, the board of review asserted that the appellants' comparable #2 is located in a "cookie cutter" neighborhood where sale prices in 2017 ranged from \$104,000 to \$128,000. The board of review noted that the appellants' comparable #4 sold in 2016. They claimed that each of their four comparables are located in the subject's market area and that comparable #3 is the most similar comparable in the record. The board of review also submitted the MLS sheets on each of their comparable sales. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel submitted written comments arguing that the two board of review comparables with finished basements are more desirable to prospective buyers. The appellants submitted MLS sheets on the board of review comparable sales #1 and #3.

### **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 record contains six comparables for the Board's consideration as two of the comparables were common to both parties. The Board gave less weight to the appellants' comparable #4 which sold in July 2016 and is dated and less likely to be indicative of the fair market value as of the subject's January 1, 2018 assessment date. The Board gave less weight to board of review comparables #1 and #3 which have finished basements, dissimilar to the subject's unfinished basement.

The Board finds that neither of the parties' comparables are particularly similar to the subject due to differences when compared to the subject. Nonetheless, the Board shall decide based on the weight and equity of the evidence. The Board finds the best evidence of market value to be the appellants' comparables #1, #2 and #3, which includes the two common comparables. These comparables have varying degrees of similarity to the subject, each with an unfinished basement and a smaller dwelling size compared to the subject' unfinished basement and dwelling size. These most similar comparables sold from May to October 2017 for prices ranging from \$125,000 to \$167,900 or from \$60.21 to \$74.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$183,654 or \$70.74 per square foot of living area, including land, which falls above the sale price but within the per square foot price range established by the best comparable sales in this record. The subject's overall value above the range of sale prices for the best comparables appears justified based on the subject's larger dwelling size compared to the best comparables in the record. Therefore, 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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