



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

APPELLANT: Clark and Becky Shih  
DOCKET NO.: 18-01172.001-R-1  
PARCEL NO.: 12-19-360-007

The parties of record before the Property Tax Appeal Board are Clark and Becky Shih, 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:** \$3,220  
**IMPR.:** \$30,407  
**TOTAL:** \$33,627

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 Cape Cod style dwelling of stone and vinyl exterior construction with 2,016 square feet of living area.<sup>1</sup> The dwelling was constructed in 1954. Features of the home include an unfinished basement, central air conditioning and a 330 square foot one-car detached garage. The property has a 5,928 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 an appraisal report for the subject with an estimated market value of \$80,000 as of December 16, 2016. The appraisal was prepared by Aaron M. Magdziarz, a State

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<sup>1</sup> The parties reported a dwelling size for the subject property of either 1,919 or 2,016. The Board finds this small discrepancy will not impact the Board's decision in this appeal.

of Illinois Real Estate Trainee Appraiser and supervisory appraiser, Michael C. Magdziarz, Certified General Real Estate Appraiser. The property rights appraised were fee simple and the appraisal was performed for a refinance transaction. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value the appraiser utilized three comparable sales to estimate the subject's market value that are located within .47 of a mile from the subject property. The sites range in size from approximately 5,988 to 7,687 square feet of land area and have been improved with Cape Cod or Bungalow style dwellings of brick or brick and vinyl exterior construction that were 66 to 91 years old. The homes range in size from 1,815 to 1,986 square feet of living area and feature unfinished basements. Two comparables have central air conditioning. Each comparable has a fireplace and a two-car detached garage. The comparables sold from May to October 2016 for prices ranging from \$84,000 to \$89,000 or from \$43.59 to \$46.28 per square foot of living area, including land. The appraiser adjusted comparable sales #2 and #3 for sales and financing concessions. Adjustments were also applied to the comparables for differences in condition, room count, gross living area and features. After applying adjustments to the comparables for differences from the subject, the comparables had adjusted sale prices of \$79,500 or \$80,100. Based on the adjusted sales, the appraiser estimated the subject had a market value of \$80,000 as of December 16, 2016.

The appellants also submitted a grid analysis of three comparable sales, one of which was used in the appellants' appraisal. These comparables have varying degrees of similarity to the subject in location, age, dwelling size, design and features. They sold from July 2015 to June 2016 for prices ranging from \$69,900 to \$100,000 or from \$43.17 to \$51.71 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,627. The subject's assessment reflects a market value of \$100,861 or \$50.03 per square foot of living area, land included, the 2018 three-year average median level of assessment for Winnebago County of 33.34% as determined by the Illinois Department of Revenue.

The board of review submitted a response from the township assessor. The assessor argued the 2016 appraisal submitted by the appellants does not reflect the subject's market value as of the January 1, 2018 assessment date. The assessor also submitted a grid analysis of the appellants' gridded comparables.

In support of its contention of the correct assessment of the subject property the board of review through the township assessor provided information on five comparable sales located within .5 of a mile from the subject. The dwellings are situated on sites ranging in size from 5,961 to 6,169 square feet of land area and are improved with Cape Cod style dwellings ranging in size from 1,756 to 2,106 square feet of living area. The dwellings are 66 to 88 years old. The comparables have basements, with three having finished area. Four comparables have central air conditioning; three comparables each have one or two fireplaces; and each comparable has a detached garage ranging in size from 240 to 528 square feet of building area. The comparables sold from March 2015 to June 2018 for prices ranging from \$92,000 to \$117,500 or from \$43.68 to \$62.47 per

square foot of living area, including land. The board of review also provided a location map of the subject and both parties' comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued the board of review did not question or impeach the adjustments and value conclusions in the appraisal. Furthermore, the board of review failed to make adjustments to their comparables for differences in age, style, size or location. The appellants submitted a proposed a stipulation of the subject's assessment to reflect the appraisal value.

### **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.

In support of their arguments before the Board, the appellants submitted an appraisal of the subject property and two gridded comparables while the board of review provided five comparable sales. The Board gave little weight to the value conclusion in the appellants' appraisal dated December 16, 2016 which is over 12 months prior to the January 1, 2018 assessment date and thus, less likely to be probative of the subject's market value. Likewise, the comparables sold from 14 to 17 months prior to the January 1, 2018 assessment date. Less weight was also given to the appellant's two gridded comparables as they were dated 2015 sales.

The Board also gave less weight to the board of review comparables #3, #4 and #5 as their dated sales from March 2015 to December 2016 were less proximate in time to the January 1, 2018 and thus, less likely to be reflective of the subject's market value.

The Board finds the best evidence of market value to be the board of review comparables #1 and #2 as both comparables sold proximate in time to the assessment date at issue. These comparables are also similar to the subject in location, lot size, dwelling size, design, age and most features. They sold in June 2018 for prices of \$92,000 and \$117,500 or for \$43.68 and \$57.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$100,861 or \$50.03 per square foot of living area, land included which falls between the sale prices of the two best comparable sales in the record. After considering adjustments to the two best comparable sales in the record for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in subject's assessment is warranted.

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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