



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

APPELLANT: Joe Sosnowski
DOCKET NO.: 18-01221.001-R-1
PARCEL NO.: 12-10-328-026

The parties of record before the Property Tax Appeal Board are Joe Sosnowski, 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: \$13,532
IMPR.: \$73,538
TOTAL: \$87,070

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 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 two-story dwelling of aluminum/vinyl exterior construction with 3,146 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement that is partially finished, central air conditioning, a fireplace and a 744 square foot attached garage. The property has a .33-acre site and is located in Rockford Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a memorandum, a comparable map and a grid analysis on four comparable sales located within the same assessment neighborhood as the subject property. The comparables consist of one, part one-story and part two-story and three, two-story dwellings of aluminum/vinyl exterior construction ranging in size from 2,760 to 3,287 square feet of living area. The dwellings were constructed from 1987 to 1997. The comparables each have a basement, with three having finished area; central air conditioning; one or two fireplaces; and a

garage ranging in size from 740 to 1,020 square feet of building area. The appellant did not report lot sizes. The comparables sold from September to November 2016 for prices ranging from \$208,500 to \$263,000 or from \$72.70 to \$92.39 per square foot of living area, land included. Based on this evidence, the appellant 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 \$87,070. The subject's assessment reflects a market value of \$261,158 or \$83.01 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 a grid analysis and property record cards for the subject and five comparable sales provided by the township assessor that are located within the same assessment neighborhood as the subject. Board of review comparable sales #1, #2 and #5 were submitted by the appellant as comparables #2, #3 and #4. The assessor comparables have land sizes ranging from .32 to .97 acres and are described as two, part one-story and part two-story and three, two-story dwellings of aluminum/vinyl exterior construction ranging in size from 2,760 to 3,287 square feet of living area. The dwellings were built from 1987 to 1997. The comparables each have a basement with four having finished area; central air conditioning; one or two fireplaces; and a garage ranging in size from 690 to 1,020 square feet of building area. These comparables sold from February 2016 to April 2018 for prices ranging from \$221,300 to \$320,000 or from \$73.52 to \$108.29 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellant submitted a memorandum critiquing the assessor's comparables. The appellant argued comparable #3 (2609 Fourwinds Drive) should not be considered as its April 2018 sale is 67% higher than the prior 2016 sale which is grossly contrary to area trends. Appellant also noted they provided more recent sales than board of review comparable #4 (6311 Muirfield) which sold in February 2016.

Conclusion of Law

The appellant contends 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 record contains six comparable sales that were submitted by the parties to support their respective positions, with three comparables common to both parties. The Board gave less weight to board of review comparable #4 as it sold less proximate in time to the January 1, 2018 assessment date as the other sales in the record.

The Board finds the best evidence of market value to be the five remaining comparable sales, which includes the parties' three common comparables. These comparables are relatively similar to the subject in location, dwelling size, design, age and most features. The comparables sold from September 2016 to April 2018 for prices ranging from \$208,500 to \$320,000 or from \$73.52 to \$108.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$261,158 or \$83.01 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, 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: January 19, 2021



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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