



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

APPELLANT: Lori Lee
DOCKET NO.: 18-01246.001-R-1
PARCEL NO.: 12-23-127-015

The parties of record before the Property Tax Appeal Board are Lori Lee, 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: \$6,152
IMPR.: \$42,892
TOTAL: \$49,044

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 one-story dwelling of aluminum/vinyl siding with masonry trim exterior construction containing 1,618 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement with a 1,500 square foot recreation room, three full bathrooms, central air conditioning, a fireplace and an attached 650 square foot garage. The property has a 20,601 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal concerning both the land and improvement assessments of the subject property. As part of the appeal, the appellant also acknowledged that the subject property was purchased in February 2014, approximately 4 years prior to the assessment date at issue, for \$181,000 or \$111.87 per square foot of living area, including land. In support of the arguments, the appellant submitted information on four comparables with equity data and sales information on three of the

properties. The appellant also submitted a narrative and supporting documentation; the appellant argued that the subject dwelling has a poor condition due to the use of cheap construction materials and lack of insulation. The appellant also contends that due to the crime rate and financial outlook for Rockford, the subject property does not present a desirable place to live. The appellant further detailed the financial challenges being faced by the State of Illinois and the declining State population based on out migration.

The appellant's four comparable properties are located in close proximity to the subject with three being on the same street as the subject. The parcels range in size from 13,778 to 24,633 square feet of land area and are improved with either a bi-level or a one-story style dwelling of aluminum or vinyl siding exterior construction. The homes were either 17 or 20 years old and range in size from 1,473 to 1,934 square feet of living area. Each dwelling has a full basement, one of which has finished area, two or 2.5 bathrooms, central air conditioning and a garage ranging in size from 516 to 680 square feet of building area. Two of the comparables each have a fireplace. The comparables have equalized land assessments as reported by the appellant of either \$18,458 or \$21,344 or from \$0.85 to \$1.01 per square foot of land area. The appellant also reported that the comparables have equalized improvement assessments ranging from \$107,804 to \$128,848 or from \$63.02 to \$73.79 per square foot of living area. Comparables #1, #3 and #4 have sales that occurred from November 2002 to January 2015 for prices ranging from \$134,000 to \$185,700 or from \$87.97 to \$96.02 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced land assessment of \$5,850 or \$0.28 per square foot of living area and a reduced improvement assessment of \$37,932 or \$23.44 per square foot of living area. The total requested reduced assessment by the appellant would reflect a market value of approximately \$131,346 or \$81.18 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,044. The subject property has a land assessment of \$6,152 or \$0.30 per square foot of land area and an improvement assessment of \$42,892 or \$26.51 per square foot of living area. The subject's assessment reflects a market value of \$147,103 or \$90.92 per square foot of building 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 response to the appellant's sales evidence, the board of review through the township assessor noted that only one sale, comparable #4, was a recent sale with the other sales occurring five and more years prior to the assessment date at issue of January 1, 2018. The assessor also noted that the subject has more finished basement area than any of the comparables which she presented in this appeal.

In support of its contention of the correct assessment, the board of review submitted a two-page grid analysis with information on five properties with both equity and sales data. The comparables were located within .5 of a mile from the subject. The parcels range in size from 20,641 to 36,860 square feet of land area and have each been improved with one-story dwellings of frame, brick, stone or aluminum/vinyl siding exterior construction. The homes were from 44 to 52 years old and range in size from 1,546 to 1,902 square feet of living area. Each dwelling

has a basement, four of which have recreation rooms ranging in size from 300 to 1,200 square feet of building area. The dwellings feature either one full and two half-bathrooms or two full bathrooms, central air conditioning and an attached garage ranging in size from 440 to 567 square feet of building area. Two of the comparables each have a fireplace. The comparables have land assessments ranging from \$5,158 to \$7,114 or from \$0.19 to \$0.25 per square foot of land area and improvement assessments ranging from \$32,972 to \$40,346 or from \$21.03 to \$23.27 per square foot of living area. The comparables sold from October 2016 to March 2018 for prices ranging from \$130,000 to \$151,525 or from \$73.61 to \$96.64 per square foot of living area, including land.

Additionally in support of its contention of the correct assessment, the board of review submitted a grid analysis with information on three properties with equity data, where board of review comparables #1 and #2 were the same properties as appellant's comparables #1 and #3. The comparables were located in close proximity to the subject. The parcels range in size from 13,778 to 26,558 square feet of land area and have each been improved with one-story dwellings of aluminum/vinyl siding exterior construction. The homes were each 16 years old and range in size from 1,613 to 1,842 square feet of living area. Each dwelling has an unfinished basement, two full bathrooms, central air conditioning and an attached garage ranging in size from 516 to 770 square feet of building area. The comparables have land assessments of either \$6,152 or \$7,114 or from \$0.27 to \$0.45 per square foot of land area and improvement assessments ranging from \$35,931 to \$40,626 or from \$22.06 to \$23.14 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's land and improvement assessments.

Conclusion of Law

The taxpayer contends assessment inequity as a basis of the appeal concerning both the land and improvement assessments. 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 appellant did not meet this burden of proof and reductions in the subject's land and/or improvement assessments is not warranted.

The parties submitted a total of ten equity comparables, with two common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to board of review comparables #1 through #5 which were set forth on the two-page grid analysis as these dwellings are each significantly older than the subject dwelling making them dissimilar to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1, #2 and #3 which were set forth on a one-page grid analysis and includes two common properties. These five comparables have varying degrees of similarity to the subject and had land assessments of either \$6,152 or \$7,114 or from \$0.27 to \$0.45 per

square foot of land area. The subject's land assessment of \$6,152 or \$0.30 per square foot of land area falls within the range established by the best comparables in this record on a per-square-foot basis. These five most similar comparables had improvement assessments that ranged from \$36,233 to \$42,949 or from \$22.06 to \$24.60 per square foot of living area. The subject's improvement assessment of \$42,892 or \$26.51 per square foot of living area falls above the range established by the best comparables in this record on a per-square-foot basis. The subject's higher per-square-foot improvement assessment appears to be logical given the subject's superior bathroom feature of three full baths and the subject's 1,500 square foot recreation room making the subject superior to each of the best equity comparables in this record for each of these characteristics. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's land and/or improvement assessment is not justified on grounds of lack of assessment equity.

Alternatively, 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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables sales #1 and #3 as these sales occurred in 2002 and 2013, dates which are 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 that date. The Board has given reduced weight to board of review comparable sales #2, #3 and #5 due to differences in age, size and/or that the sales prices of these properties appear to reflect outliers either at the high or low end of the sales in the record.

The Board finds the best evidence of market value in the record to be appellant's comparable sale #4 and board of review comparable sales #1 and #4. The Board finds these three comparables have varying degrees of similarity to the subject in design, age and size, but bracket the subject's dwelling size and board of review comparable #1 presents a large basement recreation room which is similar to the subject's 1,500 square foot recreation room. These most similar comparables sold between January 2015 and March 2018 for prices ranging from \$134,000 to \$140,000 or from \$81.02 to \$90.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$147,103 or \$90.92 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value but within the range on a per-square-foot basis. The subject's higher overall value appears to be logical given the subject dwelling is newer than the comparables, has more bathrooms than the comparables and has a larger recreation room than any of the three best comparables in the record. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

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: September 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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