



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

APPELLANT: Dawn M. Heintz
DOCKET NO.: 18-04033.001-R-1
PARCEL NO.: 04-21-353-007

The parties of record before the Property Tax Appeal Board are Dawn M Heintz, the appellant, 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 **A Reduction** 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: \$5,847
IMPR.: \$24,506
TOTAL: \$30,353

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 vinyl siding exterior construction with 1,628 square feet of living area. The dwelling was constructed in 1950. Features of the home include an unfinished basement, central air conditioning and a 660 square foot garage. The property has a 54,000 square foot site and is located in Roscoe, Roscoe Township, Winnebago County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$113,000

¹ Description of the subject property reflects one of two parcels as only one parcel is the subject matter under appeal. That subject parcel (04-21-353-007) includes a 180'x300' site and dwelling. A second parcel associated with the subject property (04-21-353-022) is not under appeal and includes a 90'x300' site and 1,200 square foot outbuilding.

as of March 27, 2017. The appraisal was prepared by John S. Corsa, a certified residential real estate appraiser.

The report was prepared to support a mortgage financing decision. Users of the report were identified as the lender/client, Navy Federal Credit Union. The appraiser described the subject as having a 1.86 acre site and a dwelling that has been adequately maintained. The appraiser noted that a pole barn had been erected in 2005 and a dog kennel added in 2009. No repair items were identified by the appraiser. The appraiser stated that the search for comparables was expanded in distance and time due to a lack of sales of older homes on small acreage sites. The appraiser included only one tax identification number in the appraisal report, however, the subject's site size and improvements appear to represent both parcels.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value utilizing three closed sales, one active listing and one pending sales. The appraiser stated that little weight was given to the active and pending comparables as these comparables were not closed sales. The comparable sales have varying degrees of similarity to the subject in location, age, site size, condition and features and sold from December 2015 to April 2016 for prices ranging from \$85,000 to \$105,000 or from \$54.10 to \$109.38 per square foot of living area, land included. The appraiser adjusted the comparables for differences with the subject which resulted in adjusted sale prices ranging from \$94,800 to \$123,300 and an opinion of value for the subject property of \$113,000.

The appellant submitted written comments and an aerial map depicting the two parcels and stated that the assessment on only one of the parcels was being appealed. The appellant claimed the fair market value of the uncontested parcel totaled \$21,960 based on its assessed value of \$7,321. No supporting documentation was submitted for this parcel. The appellant then subtracted the fair market value of the uncontested parcel from the appraiser's opinion of value to arrive at the requested fair market value for the subject. ($\$113,000 - \$21,960 = \$91,040$) Based on this evidence, the appellant requested the subject's assessment be reduced to \$30,347 which approximately reflects a market value of \$91,040 when applying the statutory assessment level of 33.33%.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the two parcels that comprise the subject property have a total assessment of \$46,068 reflecting a market value of \$138,176 or \$84.87 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.² The appellant provided an appraisal estimating these parcels had a market value of \$113,000 or \$69.41 per square foot of living area, land included.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

The Board finds the only evidence of market value in the record to be the opinion of value for the subject property as developed by the appraiser. After considering the appraisal provided by the appellant, the Property Tax Appeal Board finds that the two parcels that comprise the subject property have a combined market value of \$113,000 or \$69.41 per square foot of living area, land included. The Board finds that the assessment of the subject parcel under appeal should be reduced to \$30,353 so that the combined assessments of the parcels that make up the subject property total \$37,674, which is reflective of the market value of the subject property when applying the 2018 three-year average median level of assessment for Winnebago County of 33.34%.

² The appellant asserted the uncontested subject parcel had an assessment of \$7,321 which reflects an estimated market value of \$21,959 when applying the 2018 three-year median average level of assessment for Winnebago County of 33.34% as determined by the Illinois Department of Revenue. Therefore, the combined total assessment of the subject's two parcels is \$46,068. ($\$38,747 + \$7,321 = \$46,068$)

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:

February 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dawn M Heintz, by attorney:
James E. Tuneberg
Guyer & Enichen
2601 Reid Farm Road
Suite B
Rockford, IL 61114-6677

COUNTY

Winnebago County Board of Review
Winnebago County Admin. Bldg.
404 Elm Street
Rockford, IL 61101