



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

APPELLANT: Rusty DuFoe
DOCKET NO.: 19-00329.001-R-1
PARCEL NO.: 11-01-452-045

The parties of record before the Property Tax Appeal Board are Rusty DuFoe, 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: \$3,082
IMPR.: \$19,201
TOTAL: \$22,283

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 2019 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 frame and vinyl exterior construction with 1,184 square feet of living area. The dwelling was constructed in 1923 and is reported to have an effective age of 25 years old. Features of the home include an unfinished basement, central air conditioning and a 348 square foot garage. The property has an 18,150 square foot site and is located in Loves Park, Rockford Township, Winnebago County.^{1, 2}

¹ The appellant's evaluation report identifies the subject's street address as 388 Grand Avenue while the property record card submitted by the board of review reports the subject's street address to be 338 Grand Avenue.

² The appellant's appraiser reported a dwelling size of 1,357 square feet of living area (pg. 8) and 1,008 square feet of living area (pgs. 2, 14, 15) and a site size of 16,500 square feet of land area. The appraiser did not include a sketch of the subject improvements or site dimensions. The subject's property record card included a sketch of the subject improvements with measurements and dimensions of the subject's lot size. Therefore, the Board finds the board of review's dwelling and site sizes are more accurate.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an evaluation report estimating the subject property had a market value of \$50,000 as of January 1, 2019. The evaluation was prepared by Theodore L. Schneller, a certified general real estate appraiser. The intended use of the evaluation report was to provide an opinion of the fee simple market value for the subject property as of January 1, 2019. The report cites an inspection date of August 19, 2019, however, in the appraiser's certifications #11 indicates that the appraiser did not make a personal inspection of the subject property and that all information regarding the subject property was obtained from third party sources (pg. 20).

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located in Loves Park. The comparables have sites that range in size from 6,081 to 10,071 square feet of land area and are improved with one-story dwellings of frame exterior construction that range in size from 708 to 1,136 square feet of living area.³ The homes were built from 1930 to 1955 and have effective ages that range from 20 to 30 years old. Each comparable has a basement, with one having finished area and a 1-car or a 2-car garage. The comparables have condition ratings of average/good or average/fair. The comparables sold from November 2018 to July 2019 for prices ranging from \$40,000 to \$62,000 or from \$38.76 to \$84.60 per square foot of living area, land included.

After adjusting comparable #3 for conditions of sale, the appraiser adjusted the comparables for differences with the subject in effective age, dwelling size, condition, room count, finished basement area, garages and exterior amenities. The appraiser did not provide a detailed explanation of adjustments to the comparable properties. After adjustments, the appraiser arrived at an adjusted range per square foot of living area from \$46.38 to \$63.45 and an indicated price per square foot for the subject of \$50.00. Applying \$50.00 to the appraiser's reported square footage of 1,008 resulted in an opinion of market value for the subject of \$50,000, rounded.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$16,667 which equates to a market value of \$50,000 or \$42.23 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,283. The subject's assessment reflects a market value of \$66,756 or \$56.38 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Winnebago County of 33.38% 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 comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 6,400 to 8,525 square feet of land area and are improved with "bungalow/1.0" style dwellings of frame or aluminum/vinyl exterior

³ The appraiser characterizes the comparables' dwelling area as GBA or gross building area, a term which more appropriately applies to commercial property, The Board's use of living area in lieu of GBA is used to clarify the type of property that is the subject of this appeal.

construction that range in size from 1,142 to 1,468 square feet of living area. Each of the comparables has finished attic area. The homes were built from 1926 to 1944. Each comparable has a basement, two with finished area, central air conditioning and a garage ranging in size from 240 to 660 square feet of building area. The comparables sold from January 2018 to April 2019 for prices ranging from \$69,000 to \$83,500 or from \$47.00 to \$73.12 per square foot of living area, land included.

The board of review also submitted comments questioning the appraiser's assumption of the property's condition. It contended the evaluation report contains two different dwelling sizes for the subject (pages 8 and 14). The board of review also questioned why both condition and age adjustments were made since effective age is likely to take into consideration condition. Finally, the board of review asserted that the appraiser's comparable #4 was a foreclosure sale and that comparable #5 had a "much smaller" dwelling size. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 evidence in the record did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an evaluation report and the board of review submitted four comparable sales for the Board's consideration. The Board gives less weight to the opinion of value reported in the evaluation report due to discrepancies in dwelling size and site size of the subject property. The Board shall, however, consider the raw sale data submitted in the evaluation report.

The Board gives less weight to the appraiser's comparable #3 which appears to be an outlier based on sale price per square foot relative to other comparables in the record. The Board gives little weight to the board of review comparables which differ from the subject in having finished attic area.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #2 which are relatively similar to the subject in location, age/effective age, dwelling size and some features although each has a smaller site size when compared to the subject. These properties sold in July and January 2019 for prices of \$62,000 and \$57,900 or from \$57.73 and \$50.97 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$66,756 or \$56.38 per square foot of living area, including land, which is higher than the two best comparable sales in the record on an overall basis and is bracketed on a per square foot basis. Given the subject's slightly larger dwelling size and substantially larger site size, an overall value greater than the two best comparable sales appears to be justified. After considering adjustments to the comparables for differences from 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: January 18, 2022



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

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