



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

APPELLANT: Troy and Sonya Davis  
DOCKET NO.: 19-02521.001-R-1  
PARCEL NO.: 16-18-253-018

The parties of record before the Property Tax Appeal Board are Troy and Sonya Davis, 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 **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:** \$7,637  
**IMPR.:** \$50,778  
**TOTAL:** \$58,415

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 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 part two-story and part one-story dwelling of frame and brick exterior construction with 2,596 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 714 square foot garage. The property has a 14,038 square foot or 0.31-acre site and is located in Rockford, Cherry Valley Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 2.10 miles from the subject property. The comparables have sites that range in size from 0.23 to 0.73 of an acre that are improved with part two-story and part one-story dwellings of wood or siding and brick exterior construction that range in size from 1,892 to 2,539 square feet of living area. The homes were built from 1986 to 2006. Each comparable has a basement, one with finished area, central

air conditioning, one fireplace and a garage ranging in size from 484 to 770 square feet of building area. The comparables sold from May to August 2017 for prices ranging from \$122,500 to \$188,000 or from \$60.21 to \$74.04 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$45,662.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,469. The subject's assessment reflects a market value of \$193,137 or \$74.40 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 comparable sales located in the same city as the subject property. Board of review comparables #3 and #4 are the same properties as the appellants' comparables #4 and #1, respectively. The comparables are improved with part two-story and part one-story dwellings of frame or vinyl exterior construction that range in size from 2,038 to 2,539 square feet of living area. The homes were built from 1986 to 2005. Each comparable has a basement, two with finished area and a garage ranging in size from 528 to 770 square feet of building area.<sup>1</sup> The comparables sold from July 2017 to February 2018 for prices ranging from \$137,000 to \$188,000 or from \$67.22 to \$84.73 per square foot of living area, land included.

Comments included with the board of review's submission describe the appellants' comparable #2 as located in a "neighborhood of cookie cutter homes" and appellants' comparable #3 as more than 25% smaller than the subject property. The board of review's comparables are described as located in the subject's market area and support the subject's assessment. Based on this evidence the board of review requested the subject's assessment be confirmed.

In a written rebuttal to the board of review's submission, the appellants clarified that both parties submitted four comparable sales and not five as stated in board of review comments. The appellants argued that of the two comparable sales, unique to the board of review, one has a finished basement and one has an above ground pool, a feature which the subject property lacks. The appellants indicated that they would stipulate to a median value of \$65.99 per square foot or a total assessment for the subject of \$57,103. This data was forwarded to the board of review and no response was submitted to the Board.

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

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<sup>1</sup> Details regarding board of review comparables' proximity to the subject, site size and other descriptive characteristics were not provided.

The record contains six comparable sales for the Board's consideration as two comparables were common to both parties. The Board gave less weight to the appellants' comparable #4/board of review comparable #3 along with board of review comparables #1 and #2 due to differences in dwelling size and/or age when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparables #1, #2 and #3 which includes board of review comparable #4. These comparables are similar to the subject in location, site size, design, age, and most features. However, these comparables have a smaller dwelling size and smaller basement area when compared to the subject, suggesting upward adjustments to make these comparables more equivalent to the subject. These two comparables sold from May to August 2017 for prices ranging from \$122,500 to \$137,000 or from \$60.21 to \$67.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$193,407 or \$74.40 per square foot of living area, including land, which falls above the two best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is 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: April 20, 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

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