



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

APPELLANT: Nicholas and Leigh Ann Jackson
DOCKET NO.: 19-02589.001-F-1
PARCEL NO.: 03-15-200-003

The parties of record before the Property Tax Appeal Board are Nicholas and Leigh Ann Jackson, the appellants, by attorney Natalie Barber, of Tobin & Ramon in Belvidere; 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:

F/Land:	\$2,862
Homesite:	\$19,249
Residence:	\$75,467
Outbuildings:	\$54,317
TOTAL:	\$151,895

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 one-story dwelling of frame and brick construction with 2,301 square feet of living area. The dwelling was constructed in 1993. Features of the home include a partially finished walk-out basement, central air conditioning, a fireplace and an attached 1,296 square foot garage. The subject property also features a 12,600 square foot building with a riding arena and stable, a 7,200 square foot building with a shop and cold storage and three loafing sheds. The property has a total of 30.94 acres of land and is located in Rockton, Rockton Township, Winnebago County.

The appellants contend overvaluation with respect to the subject's residence and farm buildings as the basis of the appeal. In support of this argument the appellants submitted an appraisal

estimating the subject property had a market value of \$533,000 as of January 1, 2019. The appellants' appraisal was completed using the three traditional approaches to value property in estimating a market value for the subject. Under the cost approach, the appraiser estimated the subject's 7-acre homesite has a value of \$69,300, the remaining farmland has a value of \$120,700, the dwelling has a value of \$180,096 and the farm buildings have a value of \$163,338. Under the income approach, the appraiser estimated the subject has a total value of \$540,000. Under the sales comparison approach, the appraiser selected five comparable properties, two of which were improved with a residence. The two improved comparables have homesites with either 6 or 5.40 acres of land that are improved with dwellings containing 4,214 or 2,350 square feet of living area with attached garages of either 3,658 or 870 square feet of building area, respectively. The appraiser estimated these two improved comparables have contributory values of \$348,318 and \$333,768 or \$82.61 and \$142.03 per square foot of living area, including land. Based on this evidence the appellants requested that the subject's residential assessment be reduced to \$59,857, which reflects a market value of approximately \$179,320, and the subject's farm building assessments be reduced to \$52,140.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,895. The subject's homesite and residence has an assessment of \$94,716, which reflects a market value of \$283,751 or \$123.32 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. The subject's farm buildings have an assessment of \$54,317, which reflect a contributory value to the farm of \$162,967, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted a letter asserting that the appellant's appraisal value is more than the current assessor's value. In addition, the Rockton Township Assessors' Office submitted information explaining how the subject's assessment has been calculated. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend the market value of the subject property with respect to the subject's residence and farm buildings 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the market value of the subject's residence, the Board finds the subject's 7-acres of non-farmland and residence consist of real property including both land and improvements thereon, however, the appellants claim the improvement is overvalued based on an appraisal of the subject's total 30.94 acres. In Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill.App 3d. 774 (2nd Dist. 1986), the court held an appeal to the Property Tax Appeal Board includes both land and improvements and together constitute a single assessment in this market value case. In Showplace, although the appellant only disputed the subject's land value based on

a recent allocated sale price, the Appellate Court held the Property Tax Appeal Board jurisdiction was not limited to a determination of the land value alone. In accordance with Showplace, the Property Board Tax Appeal Board analyzed the subject's total non-farmland and residential assessment in making the determination on whether its assessment is reflective of its fair cash value. The record contains two improved comparables that have contributory values of \$348,318 and \$333,768 or \$82.61 and \$142.03 per square foot of living area, including land. The subject's homesite and residence has an assessment of \$94,716, which reflects a market value of \$283,751 or \$123.32 per square foot of living area, land included, which is supported by the improved comparable sales in the record.

As to the value of the subject's farm buildings, the Board finds the appellants' appraisal estimated the buildings have a contributory value to the farm of \$163,338. The subject's farm buildings have an assessment of \$54,317, which reflects a contributory value to the farm of \$162,967, when using the statutory level of assessment of 33.33%, which is below the appellants' appraisal value.

Based on the evidence in this record, 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:

October 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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