



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

APPELLANT: Ronald Dunkeld
DOCKET NO.: 19-09441.001-R-1
PARCEL NO.: 11-24-355-022

The parties of record before the Property Tax Appeal Board are Ronald Dunkeld, 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: \$1,616
IMPR.: \$14,764
TOTAL: \$16,380

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 bungalow style dwelling of frame exterior construction with 1,414 square feet of living area. The dwelling was constructed in 1925 and is approximately 95 years old. Features of the home include a finished attic, an unfinished basement, central air conditioning and a 280 square foot garage. The property has an approximately 4,746 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and Rockford Township Property Information sheets on four comparable sales located from 0.10 of a mile to 1.5 miles from the subject property. The comparables have sites that range in size from 3,647 to 12,638 square feet of land area and are

improved with bungalow style dwellings¹ of frame, brick or aluminum and vinyl siding exterior construction that range in size from 851 to 1,531 square feet of living area. The dwellings range in age from 90 to 120 years old. Each comparable has a basement with two having finished area. Two comparables have finished attic area and central air conditioning. Three comparables have a garage ranging in size from 264 to 361 square feet of building area.² The properties sold from March to December 2018 for prices ranging from \$13,000 to \$26,000 or from \$14.56 to \$20.56 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$6,971 which reflects a market value of \$20,915 or \$14.79 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,380. The subject's assessment reflects a market value of \$49,071 or \$34.70 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 within 0.36 of a mile from the subject and located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 2,680 to 9,870 square feet of land area and are improved with bungalow or cape cod style dwellings of frame or aluminum and vinyl siding exterior construction that range in size from 1,000 to 1,210 square feet of living area. The homes were built from 1920 to 1949. Each comparable has an unfinished basement and two comparables have finished attic area. Each comparable has central air conditioning and three comparables have a garage ranging in size from 368 to 1,204 square feet of building area. The properties sold from April 2017 to April 2019 for prices ranging from \$37,905 to \$67,900 or from \$36.59 to \$65.00 per square foot of living area, land included. The board of review also submitted a map depicting the proximity of its comparables to the subject property.

The board of review, through the Rockford Township also submitted written comments addressing both parties' evidence. Rockford Township contended that there were six bungalow and cape cod sales in the subject's neighborhood which sold between 2016 and April 2019. Four of these six sales were submitted by the board of review and the remaining two sales were submitted by the appellant. The township reported that these six sales reflect a median sale price of \$49,953 and asserted the appellant's comparables #1 and #2, from the subject's neighborhood, are the two lowest sales of the six total bungalow and cape cod sales in the neighborhood.

The township critiqued the appellant's use of sales located in two other neighborhoods, 53231 and 53230. The township argued the median sale prices of bungalow and cape cod homes sold from 2016 to April 2019 in these neighborhoods are \$30,400 and \$34,900, respectively, and are considered inferior when compared to the subject's neighborhood median sale price. Additionally, the township argued that the appellant's comparable sales from these two

¹ Some property characteristics for the appellant's comparables were supplemented or corrected with information provided in the Rockford Township Property Information sheets submitted by the appellant.

² The appellant reported its comparable #2 garage with 12x22 dimensions and "slab only" without explanation.

neighborhoods sold at the lower end of the range of sale prices in the respective neighborhoods. 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 which have substantially smaller dwelling sizes, lack a garage and/or lack central air conditioning when compared to the subject's dwelling size and features. The Board gives less weight to the appellant's comparable #4 which is located more distant from the subject property than other comparables in the record. The Board gives less weight to the board of review comparables #1 and #3 which either lack a garage or sold in 2017, less proximate in time to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparable #3 along with the board of review comparables #2 and #4 which are more similar to the subject in location and sold more proximate to the assessment date at issue although these homes have varying degrees of similarity to the subject in age, design, dwelling size and other features. These three comparables sold from March to October 2018 for prices ranging from \$25,000 to \$67,900 or from \$16.33 to \$65.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$49,071 or \$34.70 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. On this limited record and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant has failed to support a claim of overvaluation and a reduction in the subject's assessment is not warranted.

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: July 19, 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

AGENCY

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