



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

APPELLANT: Lawrence Gribble
DOCKET NO.: 20-00993.001-R-1
PARCEL NO.: 12-17-251-019

The parties of record before the Property Tax Appeal Board are Lawrence Gribble, 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 **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: \$9,618
IMPR.: \$32,030
TOTAL: \$41,648

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 2020 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 brick exterior construction with 1,940 square feet of living area. The dwelling was constructed in 1962. Features of the home include a crawl-space foundation, central air conditioning, two fireplaces, an attached 440 square foot garage and a detached 624 square foot garage. The property has an approximately 24,513 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 information on three comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 8,241 to 11,386 square feet of land area that are improved with one-story dwellings containing from 1,648 to 1,952 square feet of living area. The dwellings were built from 1954 to 1958. One comparable has a basement, that has finished area, and two comparables have a slab foundation.

The comparables have central air conditioning, a fireplace, and a 308 or 440 square foot garage. The comparables sold from April 2018 to May 2019 for prices ranging from \$90,000 to \$112,000 or from \$52.25 to \$58.89 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,648. The subject's assessment reflects a market value of \$124,956 or \$64.41 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Winnebago County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that are located within the same neighborhood code as the subject. The board of review's comparables #1, #3 and #4 are the same properties as the appellant's comparables #3, #1 and #2, respectively. The comparables have sites ranging in size from 7,969 to 79,143 square feet of land area that are improved with one-story dwellings containing from 1,648 to 1,958 square feet of living area. The dwellings were built from 1950 to 1966. Three comparables have basements, each of which have finished area, and two comparables have slab foundations. The comparables have central air conditioning and an attached garage ranging in size from 308 to 528 square feet of building area. Four comparables each have one or two fireplaces and one comparable has a detached 576 square foot garage. The comparables sold from March 2017 to May 2019 for prices ranging from \$90,000 to \$166,000 or from \$52.25 to \$89.06 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's comparable sales and included Multiple Listing Service (MLS) data regarding the sales.

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 a total of five comparable sales for the Board's consideration, three of which were submitted by both parties. The Board gives less weight to the appellant's comparable #3, which is also the board of review's comparable #1, due to its dissimilar basement foundation when compared to the subject. The Board also gives less weight to the board of review's comparables #2 and #5, due to their dissimilar basement foundation when compared to the subject and their sale dates occurring greater than 33 months prior to the January 1, 2020 assessment date at issue. The Board finds the parties' remaining comparables, which were submitted by both parties, have varying degrees of similarity to the subject. However, each of

the best comparables has a significantly smaller site, has an older dwelling and lacks a detached garage, unlike the subject. Nevertheless, the best comparables sold in August 2018 and May 2019 for prices of \$102,000 and \$90,000 or \$52.09 and \$54.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$124,956 or \$64.41 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, as previously described, the Board finds the subject's higher estimated market value as reflected by its assessment is justified. Based on this record the Board finds 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:

October 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

AGENCY

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

APPELLANT

Lawrence Gribble, 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