



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

APPELLANT: Pamela J. Cully Barbeau
DOCKET NO.: 20-00999.001-R-1
PARCEL NO.: 12-14-305-017

The parties of record before the Property Tax Appeal Board are Pamela J. Cully Barbeau, 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 **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: \$9,967
IMPR.: \$60,033
TOTAL: \$70,000

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 two-story dwelling of brick and vinyl exterior construction with 2,581 square feet of living area.¹ The dwelling is 18 years old, having been built in 2002. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 3-car garage. The property has a 19,892 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 an appraisal estimating the subject property had a market value of \$210,000 as of January 1, 2020. The appellant's appraiser disclosed the subject was previously appraised on October 27, 2018, and for this assignment, the appraiser inspected the exterior only of the subject dwelling on September 23, 2020.

¹ The Board finds the best evidence of the subject's features was the appraisal submitted by the appellant.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser selected five comparable properties that are located from .04 to .33 of a mile from the subject. The comparables have sites ranging in size from 11,665 to 22,471 square feet of land area that are improved with two-story dwellings containing from 2,410 to 2,940 square feet of living area. The homes range in age from 18 to 32 years old. The comparables have full basements, four of which have finished area, central air conditioning, a fireplace and either a 2-car or a 3-car garage. One comparable has a swimming pool. The comparables sold from January to September 2019 for prices ranging from \$201,500 to \$243,000 or from \$73.13 to \$87.73 per square foot of living area, including land. After adjusting the comparables' sale prices for differences when compared to the subject, the appraiser estimated the comparables would have adjusted sale prices ranging from \$205,100 to \$214,300 or from \$71.39 to \$85.10 per square foot of living area including land. Based on these adjusted sale prices, the appraiser estimated that the subject would have a value of \$210,000 as of January 1, 2020.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the recent appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,545. The subject's assessment reflects a market value of \$232,658 or \$90.14 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 four comparable properties that are located .1 or .2 of a mile from the subject. The comparables have sites ranging in size from 13,848 to 15,226 square feet of land area that are improved with two-story dwellings containing from 2,524 to 2,943 square feet of living area. The homes range in age from 9 to 28 years old. The comparables have basements, two of which have finished area, central air conditioning, a fireplace and an attached garage ranging in size from 787 to 904 square feet of building area. The comparables sold from May 2019 to July 2020 for prices ranging from \$253,000 to \$345,500 or from \$99.02 to \$136.89 per square foot of living area, including land.

The board of review notes the subject property's 2020 assessment is based on a 2017 Property Tax Appeal Board decision, plus township multipliers applied for 2018, 2019 and 2020. The board of review also notes the appellant's appraisal was an exterior only appraisal and the subject is a "Custom" style dwelling, not a "Colonial" style dwelling, as classified by the appellant's appraiser.

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

Under rebuttal, the appellant requested the Property Tax Appeal Board issue a decision based on the evidence in the record. The appellant explained the subject had a full appraisal on October 27, 2017, and due to coronavirus, the 2020 appraisal was an exterior only assignment. The appellant's rebuttal submission included detailed property information regarding the superiority of the board of review's comparable 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$210,000 as of January 1, 2020. The appellant's appraiser selected comparable properties that are similar to the subject and made logical adjustments to the comparables to support the appraisal's estimate of the subject's market value. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board gives less weight to the board of review's comparable sales analysis. The Board finds the comparables submitted by the board of review have superior features, that would require downward adjustments, as documented by the appellant. Based on the evidence in this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: September 20, 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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