



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

APPELLANT: Mary O’Sullivan Snyder
DOCKET NO.: 21-05358.001-R-1
PARCEL NO.: 11-26-130-017

The parties of record before the Property Tax Appeal Board are Mary O’Sullivan Snyder, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$720
IMPR.: \$447
TOTAL: \$1,167

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 2021 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 1-story dwelling of aluminum/vinyl siding exterior construction with 668 square feet of living area. The dwelling was constructed in 1900. Features of the home include a basement and central air conditioning. The property is located in Rockford, Rockford Township, Winnebago County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on November 1, 2019 for a price of \$3,000. The appellant partially completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the property was advertised for sale with a “Sign, internet and/or auction”. In support of the transaction the appellant submitted a copy of a Real Estate Transfer Declaration which indicates the property was advertised for sale and the seller was a government agency.

The appellant also submitted information on four comparable sales located within 0.89 of a mile from the subject. The comparables are improved with 1-story homes ranging in size from 662 to 797 that were built in 1900 or 1920. Each home has a basement and central air conditioning. The comparables sold from January to December 2020 for prices ranging from \$1,356 to \$16,100 or from \$1.70 to \$22.05 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$870 which would reflect a market value of \$2,610 or \$3.91 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 \$6,150. The subject's assessment reflects a market value of \$18,452 or \$27.62 per square foot of living area, land included, when using the 2021 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 sales, one of which is located within the subject's neighborhood assessment code. Three comparables have sites ranging from 5,060 to 6,853 square feet of land area. The comparables are improved with 1-story homes of aluminum/vinyl siding or frame exterior construction ranging in size from 683 to 925 square feet of living area. The dwellings were built from 1900 to 1959. Two homes each have a basement and two homes each have a concrete slab foundation. Each home has central air conditioning. Two homes each have a 200 or a 352 square foot garage. The comparables sold from September 2019 to November 2020 for prices ranging from \$17,000 to \$40,000 or from \$24.89 to \$51.28 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant's comparables are not in the same neighborhood as the subject, two comparables sold at auction, the appellant's comparable #3 was not advertised for sale, and one comparable was a bank REO sale. The board of review also argued the subject was renovated since the appellant's 2019 purchase with permits issued for a new roof, new HVAC, electrical repairs, new water heater, and bathroom remodel, all of which except the electrical were completed by the assessment date. The board of review asserted the appellant's request for a reduction in the subject's assessment to reflect a market value below the 2019 purchase price is not supported by the evidence. Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the board of review's comparables #2, #3, and #4 sold in 2019, which too remote in time from the assessment date, are located more than 1 mile from the subject, and/or are much newer and/or larger homes than the subject. The appellant also argued the repairs to the subject property are not assessable under Section 10-20 of the Property Tax Code (35 ILCS 200/10-20) because no square footage was added to the improvements.

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/did not meet* this burden of proof and a reduction in the subject's assessment *is/is not* warranted.

The board of review presented evidence of repairs to the subject which occurred before the assessment date and which were not refuted by the appellant in written rebuttal. Section 10-20 of the Property Tax Code (35 ILCS 200/10-20) provides as follows:

Sec. 10-20. Repairs and maintenance of residential property. Maintenance and repairs to residential property owned and used exclusively for a residential purpose shall not increase the assessed valuation of the property. For purposes of this Section, work shall be deemed repair and maintenance when it (1) does not increase the square footage of improvements and does not materially alter the existing character and condition of the structure but is limited to work performed to prolong the life of the existing improvements or to keep the existing improvements in a well maintained condition; and (2) employs materials, such as those used for roofing or siding, whose value is not greater than the replacement value of the materials being replaced. Maintenance and repairs, as those terms are used in this Section, to property that enhance the overall exterior and interior appearance and quality of a residence by restoring it from a state of disrepair to a standard state of repair do not "materially alter the existing character and condition" of the residence.

Based on this record, the Board finds the board of review has not demonstrated that the square footage of the improvements was increased, the repairs materially altered the existing improvements, or replacement materials were valued greater than the materials being replaced. Thus, the Board finds the repairs to the subject property should not increase the subject's assessment pursuant to Section 10-20 of the Property Tax Code.

The record contains a total of eight comparable sales and evidence of a 2019 sale of the subject property for the Board's consideration. The Board gives less weight to the 2019 sale of the subject property as this sale occurred more remote in time from the assessment date and is less likely to be indicative of market value as of that date. The Board gives less weight to the board of review's comparables, due to substantial differences from the subject in dwelling size, age, location, and/or garage amenity, and/or which sold less proximate in time to the assessment date than other comparables in this record.

The board of review argued the appellant's comparables were not arm's length sales as two comparables sold at auction, the appellant's comparable #3 was not advertised for sale, and one comparable was a bank REO sale. The Board finds the board of review has not demonstrated that the appellant's comparables #1, #2, and #4 were not arm's length sales. "Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so. Bd. of Educ. v. Ill. Prop. Tax Appeal. Bd., 2011 IL App (2d) 100068, P36, 961 N.E.2d 794, 801, 356 Ill. Dec. 405, 412 (citing Chrysler Corp. v. State Property Tax Appeal Bd., 69 Ill. App. 3d 207, 211, 387 N.E.2d 351, 355, 25 Ill. Dec. 695, 699 (2d Dist. 1979)). The mere fact that these

comparables sold at auction or as a Bank REO sale, without further evidence of the circumstances of these sales, does not demonstrate these sales were not arm's length transactions. Accordingly, in the absence of other evidence, the Board will consider the appellant's comparable #1, #2, and #4 on this record. However, the Board gives less weight to the appellant's comparable #3, where the appellant did not refute the board of review's assertion that this property was not advertised for sale.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, and #4, which are more similar to the subject in dwelling size, age, location, and features and sold more proximate in time to the assessment date at issue. These comparables sold for prices ranging from \$1,805 to \$16,100 or from \$2.73 to \$22.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$18,452 or \$27.62 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is not reflective of market value and 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:

July 18, 2023



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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