

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Grant Rubert  
DOCKET NO.: 05-00246.001-R-1  
PARCEL NO.: 08-04-176-021

The parties of record before the Property Tax Appeal Board are Grant Rubert, the appellant, by attorney James C. Thompson of Shriver, O'Neill & Thompson in Rockford, Illinois and the Winnebago County Board of Review.

The subject property consists of a 1.09-acre site improved with a one-story style frame dwelling built in 2003 that contains 1,496 square feet of living area. Features of the home include central air-conditioning, a 484 square foot garage and a partially finished basement. The subject property is riverfront property located along the Rock River in Roscoe Township, Roscoe, Illinois.

In a consolidated hearing with Docket No. 05-00247.001-R-1, the appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation for the land portion of the subject's assessment as the bases of the appeal. In support of these arguments, the appellant submitted various written arguments, maps and photographs. The appellant argued use of the land along the river is restricted during various times of the year because of flooding during heavy rains and receding waters during the dry season. The restrictions included limited use of the land to plant trees and grass, mowing problems, pest control problems, loss of ability to build on a majority of the property because of floodplain issues, unavailability to use the dock area and general overall use. The appellant provided one sale in support of his argument. The sale is described as a neighboring property located four properties away from the subject that sold for \$135,000 in the fall of 2005. Detailed information regarding the comparable sale was not disclosed. Based on this evidence the appellant requested a reduction in the subject's land assessment. The subject's improvement assessment is not disputed.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$62,618 was

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Based on the facts and exhibits presented, 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:	\$	19,170
IMPR.:	\$	43,448
TOTAL:	\$	62,618

Subject only to the State multiplier as applicable.

disclosed. The subject's land assessment was \$19,170 and the subject's improvement assessment was \$43,448. In support of the subject's land assessment, the board of review submitted a map, photographs, land equity comparables and sales comparables of river properties located in Roscoe Township. The 11 land comparables were all located on the same street as the subject and range from .90-acres to 2.17-acres. The evidence depicts that location and potential flooding were taken into consideration during the equalization of assessments for the subject's area. The properties are described as being similar to the subject in that the land portion of the comparables may flood, however, the improvements remained dry. The evidence further revealed that the square foot method for the subject's land area was used with all of the land comparables having 2006 land assessments ranging from \$16,450 to \$39,663 or \$.42 per square foot of land area. The subject is depicted as having 1.09-acres of land area with a 2006 land assessment of \$19,923 or \$.42 per square foot of land area. The testimony from the Roscoe Township Assessor revealed that the subject's 2005 land assessment and all riverfront properties within the township were \$.40 per square foot of land area.

The board of review also submitted six sales comparables to refute the appellant's market value claim. The sales comparables were all river or river access properties located within Roscoe Township with one comparable being located on the same street as the subject. The comparables consisted of one-story or split level frame or frame and masonry dwellings built from 1950 to 2001. They ranged in size from 1,211 to 2,376 square feet of living area. Four of the properties had central air-conditioning and four had a fireplace. They had garages ranging from 352 to 1,152 square feet of building area. The size of the site areas of the comparables was not disclosed. The properties sold from May 2003 to September 2005 for prices ranging from \$135,000 to \$436,000 or from \$111.48 to \$183.50 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$187,031 or \$125.02 per square foot of living area, including land, using the 2005 three-year median level of assessments of 33.48% for Winnebago County as determined by the Illinois Department of Revenue. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal argument wherein it was argued that flooding, acreage and river frontage was not disclosed in the board of review evidence. In addition, it was argued that two of the land comparables did not flood like the subject. It was further argued that the board of review's sales comparables had varying degrees of flooding and were dissimilar to the subject. No further evidence in support of these arguments was provided.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax

Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument, in part, was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the only evidence regarding equity was submitted by the board of review. The evidence indicates that similar properties located on the same street as the subject had land assessments of \$.40 per square foot of land area, similar to the subject. Therefore, based on the testimony and evidence submitted, the Property Tax Appeal board finds the subject's land assessment is uniform with similar riverfront properties situated in close proximity to the subject.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960).

The Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject's land assessment as established by the board of review is correct.

The appellant also 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

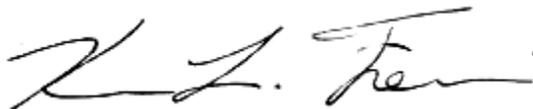
The appellant submitted one sale comparable in support of his market value argument. The board of review submitted six sales comparables. The board of review's comparable one is the same comparable submitted by the appellant. The Property Tax Appeal Board finds the board of review's comparables #5 and #6 to be dissimilar in design and/or size when compared to the subject, and therefore, these two comparables were given reduced weight in

the Board's analysis. The remaining comparables were most similar to the subject. These properties were all riverfront properties and sold from October 2003 to September 2005 for prices ranging from \$111.48 to \$126.39 per square foot of living area, including land. The appellant's assessment reflects a market value for the subject of \$125.02 per square foot of living area, including land, which is within the range established by the most similar comparables contained in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted on this basis. The Board notes that the land size of the comparables was not disclosed, however, the appellant failed to refute this evidence with substantive documentary evidence from which the properties could be distinguished from the subject on this basis.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellant's overvaluation argument, the Board finds the appellant failed to prove by a preponderance of the evidence the subject's assessment was incorrect.

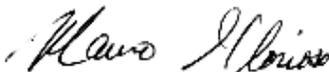
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman



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Member

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Member



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Member



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Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: May 27, 2009

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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 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 the subsequent year 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.

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.