



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

APPELLANT: Douglas & Patricia Born
DOCKET NO.: 06-00515.001-R-1
PARCEL NO.: 12-15-351-032

The parties of record before the Property Tax Appeal Board are Douglas & Patricia Born, the appellant(s); and the Winnebago County Board of Review.

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: \$10,222
IMPR.: \$45,945
TOTAL: \$56,167**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a one-story frame dwelling containing 1,873 square feet of living area that was built in 2002.¹ Features include central air-conditioning, a fireplace, a full unfinished basement and a 528 square foot attached garage.

Appellant, Patricia Born, appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal.² In support of these claims, the appellants submitted a grid analysis detailing

¹ The appellants' grid depicts the subject as containing 1,387 square feet of living area.

² The appellants submitted additional evidence subsequent to the hearing in this appeal. The Property Appeal Board will not consider the untimely filed evidence in its analysis.

a total of six comparable properties.³ The comparables are located from across the street from the subject to five houses away from the subject. The lot size of each parcel was not fully disclosed. The subject is described as having approximately 9,258 square feet of land area; comparable one as having 1.0-acre; and comparable two as having 9,758 square feet of land area. The comparables are described as one-story or two-story frame or frame and masonry dwellings ranging from 5 to 17 years old. The homes have central air conditioning, a fireplace, two or three-car garages and full or partial basements ranging from 1,392 to 2,380 square feet with five homes having some finished basement area. The homes range in size from 1,392 to 2,380 square feet of living area. Assessment information was provided for four of the properties. These four properties had land assessments ranging from \$7,363 to \$12,392 and improvement assessments ranging from \$28,568 to \$41,409 or from \$16.07 to \$26.58 per square foot of living area. The subject property is depicted as having a land assessment of \$10,222 and an improvement assessment of \$45,945 or \$33.13 per square foot of living area using 1,387 square feet for the subject's size.

Sales information regarding five of the homes indicates the homes sold from June 1990 to March 2002 for a prices ranging from \$114,000 to \$174,900 or from \$47.90 to \$87.36 per square foot of living area, including land. The evidence depicts the subject was purchased in June 2005 for \$168,500 or \$89.96 per square foot of living area, including land based on the subject having 1,873 square feet of living area. The appellants also submitted the subject's final assessment notice which reflects a market value of approximately \$168,165 or \$89.78 per square foot of living area, including land, using the 2006 three-year median level of assessments for Winnebago County of 33.40% as determined by the Illinois Department of Revenue. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$56,167 was disclosed. In support of the subject's assessment, the board of review submitted a Real Estate Transfer Declaration Sheet depicting the subject's purchase transaction in June 2005, property record cards and a grid analysis detailing ten suggested comparable properties. The comparables are located in the subject's neighborhood code, as assigned by the local assessor. The comparables are one-story frame dwellings built from 1978 to 1994. They have central air-conditioning, at least one fireplace and full basements with three homes having some finished basement area. The homes have garages ranging from 531 to 862 square feet of building area. They range in size from 1,719 to 2,021 square feet of living area and have improvement assessments ranging from

³ The appellants submitted two grid analyses with overlapping comparable properties.

\$26,267 to \$57,926 or from \$14.18 to \$28.66 per square foot of living area. The lot size for each comparable was not disclosed, however they had land assessments ranging from \$7,807 to \$17,036. The board of review failed to submit comparable sales to refute the appellant's market value evidence.

The board of review argued that the subject was purchased in June 2005 for \$168,500 and has an assessment which reflects a market value of approximately \$168,165, which is less than its actual purchase price. Based on this evidence, the board of review requested confirmation of its assessment.

In rebuttal, the appellants argued that the subject's sale price of \$168,500 in June of 2005 does not reflect the subject's actual market value on January 1, 2006, because the seller changed the selling price immediately at closing.

The board of review requested the Property Tax Appeal board take notice of the subject's Transfer Declaration Sheet and the appellants' purchase information as shown on the appellants' appeal petition, evidencing an arm's length transaction. The evidence depicts the subject was sold by the owner after being advertised for almost two years. The parties were not related and a "for sale" sign was posted in the yard.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellants contend assessment inequity as one basis of the appeal. 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 assessments 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 appellants have not met this burden.

The Board finds neither party submitted sufficiently detailed information regarding the size of each comparable lot. The record depicts the subject's land assessment is \$10,222 and is within and at the lower end of the established range from \$7,363 to \$17,036. Therefore, based on the limited information in this record the Board finds the subject's land assessment is supported and no reduction in the subject's land assessment is warranted on this basis.

The parties were in disagreement regarding the subject's size. Appellant, Patricia Born, testified that she measured the subject's interior, however, the Board questions the appellants' expertise in properly measuring the subject for assessment purposes. It is well established that for assessment purposes, living area is calculated from exterior measurements. The

township assessor testified that the subject's exterior was measured uniformly with all other properties in Rockford Township. The Board finds this methodology provides for uniform assessment practices. The Board further finds the best evidence in this record of the subject's size is the subject's property record card which was unrefuted by the appellants as being true and correct. Therefore, for purposes of this appeal, the subject is considered to have 1,873 square feet of living area.

The parties submitted sixteen assessment comparables for consideration. The Board placed less weight on five of the appellant's comparables because they were dissimilar to the subject in size, design, finished basement area and/or age when compared to the subject. The Board also placed less weight on nine of the board of review's comparables because they were dissimilar to the subject in age. The Board finds the appellant's comparable #1 and the board of review's comparable #4 were generally similar to the subject in most respects. These two comparables had improvement assessments of \$57,926 and \$85,593 or \$28.66 and \$45.69 per square foot of living area. The subject's improvement assessment is \$45,945 or \$24.53 per square foot of living area, and is below this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's improvement assessment is not warranted on this basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented by both parties.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the appellants submitted sales evidence that was too remote in time to enable the Board to determine the subject's market value in 2006. The board of review failed to submit any comparable sales to refute the subject's market value argument.

The Board finds the best evidence of the subject's market value is the recent purchase of the subject in June 2005 for \$168,500. Nothing in this record indicates the subject's purchase was not an arm's length transaction. The Illinois Supreme Court has

defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill. 2d 428 (1970). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369 (1st Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc., 45 Ill. 2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945).

Further, the Board finds the subject's assessment reflects a market value of \$168,165, which is less than its actual purchase price just six months earlier using the 2006 three-year median level of assessments of 33.40% for Winnebago County as determined by the Illinois Department of Revenue.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellants' overvaluation argument, the Board finds the appellants 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.

Ronald R. Guit

Chairman

K. L. Fern

Member

Member

Mario Morris

William R. Lerbis

Member

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: January 26, 2010

Allen Castrovillari

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.