



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

APPELLANT: Frances Las Casas  
DOCKET NO.: 07-00119.001-R-1  
PARCEL NO.: 11-14-208-007

The parties of record before the Property Tax Appeal Board are Frances Las Casas, the appellant; 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:** \$3,751  
**IMPR.:** \$24,887  
**TOTAL:** \$28,638

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 7,776 square foot parcel improved with a 44 year-old, "Cape Cod" style frame dwelling that contains 1,456 square feet of living area. Features of the home include a partial unfinished basement and a 384 square foot garage. The subject is located in Rockford, Rockford Township, Winnebago County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements as the basis of the appeal. In support of this argument, the appellant submitted photographs of seven comparables and a grid analysis of three of these comparables. The photographs included limited additional descriptive information, but did not include lot size information. The comparables on the grid were described as having lots that ranged in size from 1,153 to 1,780 square feet of land area. However, these numbers coincide with the

improvements' living areas on the same grid. Therefore, the Property Tax Appeal Board was unable to accurately determine the lot sizes of any of the appellant's comparables.

As to the improvement inequity argument, three of the appellant's comparables were described as having been built between 1920 and 1929 and consist of bungalow or Tudor style brick or aluminum and vinyl homes that range in size from 1,153 to 1,780 square feet of living area. Features of these three homes include central air conditioning, a fireplace, full basements, one of which has 240 square feet of finished area and garages of various sizes. The comparables have improvement assessments ranging from \$24,695 to \$28,674 or from \$16.10 to \$21.59 per square foot of living area. The subject has an improvement assessment of \$24,887 or \$17.09 per square foot of living area. The appellant's photographs included various descriptive words, but many lacked complete descriptions, such as the three comparables in the grid. No assessment information was submitted for the comparables that were not described on the grid. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$3,477 and the improvement assessment be reduced to \$22,424 or \$15.40 per square foot of living area.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$28,638 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of five comparable properties. The comparables have lots that range in size from 7,482 to 7,949 square feet and have land assessments that range from \$3,557 to \$4,375 or from \$0.46 to \$0.58 per square foot of land area. The subject has a land assessment of \$3,751 or \$0.48 per square foot of land area.

The board of review's comparables are improved with Cape Cod style homes of frame or aluminum and vinyl exteriors that range in age from 58 to 81 years and range in size from 1,190 to 1,456 square feet of living area. Features of the comparables include garages that contain from 200 to 960 square feet of building area and full or partial basements, one of which has 300 square feet of finished area. Four comparables have one or two fireplaces and two have central air conditioning. These properties have improvement assessments ranging from \$23,925 to \$28,333 or from \$18.22 to \$21.59 per square foot of living area. The comparables also were reported to have total assessments ranging from \$27,482 to \$32,708 or from \$20.86 to \$24.58 per square foot of living area, land included.

During the hearing, the board of review offered to provide information on the appellant's comparables' lot sizes, so as to facilitate the Property Tax Appeal Board's analysis of these properties in comparison to the subject. The board of review submitted property record cards for five of the appellant's comparables. However, the five comparables' property record

cards did not include the three comparables on the appellant's grid, for which the appellant had supplied land assessments. The five appellant's comparables' property record cards provided by the board of review indicated these properties had lots that range in size from 5,000 to 7,500 square feet but land assessments for these properties were not provided. Therefore, the Board was unable to further analyze the appellant's land assessment inequity argument from this data. Based on this evidence, the board of review requested the subject's assessment be confirmed.

After hearing the testimony and reviewing the record, 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 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.

Regarding the land inequity argument, the Board finds the parties submitted 13 comparables for its consideration. The Board gave less weight to the three appellant's grid comparables because correct lot sizes were not provided. The Board also gave less weight to the appellant's remaining five comparables because, while the board of review provided lot sizes, it did not include land assessments so as to permit the comparison of these properties to the subject on a per square foot basis. The Board finds the five land comparables submitted by the board of review were similar to the subject in lot size and had land assessments ranging from \$0.46 to \$0.58 per square foot of land area. The subject's land assessment of \$0.48 per square foot falls within this range.

Regarding the improvement inequity argument, the Board gave less weight to the appellant's three grid comparables because they were considerably older than the subject, having been built between 1920 and 1929. The Board gave less weight to the appellant's other comparables because the limited descriptive information provided by the appellant was insufficient to discern their similarity to the subject. The Board gave less weight to the board of review's comparables 1 and 2 because they differed significantly in age and living area when compared to the subject. The Board finds the board of review's comparables 3, 4 and 5 were similar to the subject in terms of design, exterior construction, size, age and some features and had improvement assessments ranging from \$18.22 to \$21.59 per square foot of

living area. The subject's improvement assessment of \$17.09 per square foot of living area falls below this range.

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). 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.

After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the evidence in the record supports the subject's assessment.

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: March 23, 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.