



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

APPELLANT: Robert & Zylphia Collen  
DOCKET NO.: 07-00238.001-R-1  
PARCEL NO.: 12-10-329-041

The parties of record before the Property Tax Appeal Board are Robert & Zylphia Collen, 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:** \$10,540  
**IMPR.:** \$56,324  
**TOTAL:** \$66,864

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a one-story ranch style condominium unit of frame and masonry exterior containing 2,131 square feet of living area that is 18 years old. Features include central air-conditioning, a full unfinished basement, a fireplace and a 483 square foot garage.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. The appellants were not disputing the subject's land assessment. In support of these claims, the appellants submitted a grid analysis detailing seven

comparable properties and various property characteristic sheets. The comparables are located within the subject's subdivision. They consist of one-story frame and masonry dwellings ranging from 19 to 20 years old. The homes have central air conditioning, a fireplace and full basements with at least some partially finished basement area. They each have a two car garage. The homes range in size from 1,450 to 1,890 square feet of living area. Assessment information depicts the homes had improvement assessments ranging from \$43,698 to \$55,618 or from \$24.15 to \$32.17 per square foot of living area.<sup>1</sup> The subject property has an improvement assessment of \$56,324 or \$26.43 per square foot of living area.

Information regarding the size of the lots the comparables were situated on was not provided. The same comparables used in the equity analysis were used as sales comparables. Sale information provided by the appellants depict the condominiums sold from 1998 to 2006 for prices ranging from \$153,000 to \$195,000 or from \$90.48 to \$124.28 per square foot of living area, including land. The appellants also submitted a copy of the subject's notice of final decision issued by the Winnebago County Board of Review. The subject's total assessment of \$66,864 reflects a market value of approximately \$209,737 using the 2007 three-year median level of assessments for Winnebago County of 31.88% as determined by the Illinois Department of Revenue. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$66,864 was disclosed. In support of the subject's assessment, the board of review submitted photographs and a grid analysis detailing eight suggested comparable properties along with property record cards. The comparables are located in the subject's condominium complex. The comparables are one-story ranch style masonry or frame or masonry dwellings that range in age from 14 to 19 years old. They have central air conditioning, a fireplace and full basements with five homes having some finished basement area. The homes have garages ranging from 420 to 480 square feet of building area. They range in size from 1,456 to 2,384 square feet of living area and have improvement assessments ranging from \$43,678 to \$64,009 or from \$26.85 to \$32.16 per square foot of living area.

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<sup>1</sup> Appellants' grid analysis incorrectly states per square foot improvement assessments.

Four of the homes sold from September 2004 to October 2006 for prices ranging from \$171,000 to \$225,000 or from \$94.38 to \$133.93 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of its assessment.

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 the parties submitted fifteen assessment comparables for consideration that were generally similar to the subject. The Board placed less weight on the appellant's comparables two, three and four because of their dissimilar size when compared to the subject. In addition, the Board gave less weight to the board of review's comparables one, two, three, four, six and seven because of their dissimilar size and/or exterior construction when compared to the subject. The Board finds the remaining comparables to be most similar to the subject, recognizing they have finished basement area not enjoyed by the subject. The evidence submitted indicates these properties have improvement assessments ranging from \$24.15 to \$30.29 per square foot of living area and support the subject's improvement assessment of \$26.43 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment of \$26.43 per square foot of living area is within the range established by the most similar comparables contained in this record. Therefore, the Board finds the subject's improvement assessment is uniform and no reduction in the subject's improvement assessment is 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.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellants used the same comparables submitted for the equity analysis. The board of review also submitted four comparables used in the equity analysis. The Board finds the appellants' comparables one, six and seven were most similar to the subject. These properties sold from 1999 to 2006. The Board gave little weight to the appellants' comparable sale six because this sale is too remote in time to aid in the determination of the subject's market value in 2007. The other two comparables submitted by the appellants sold in 2004 and 2006 for \$90.48 and \$102.24 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$98.42 per square foot of living area, including land, using the 2007 three-year median level of assessments for Winnebago County of 31.88%. These most similar comparables support the subject's assessment and a reduction on this basis is not warranted.

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. Cuit*

Chairman

*K. L. Fern*

Member

Member

*Marko M. Lino*

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: December 23, 2009

*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.