



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

APPELLANT: Paul Frey
DOCKET NO.: 07-00603.001-R-1
PARCEL NO.: 12-15-426-008

The parties of record before the Property Tax Appeal Board are Paul Frey, 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: \$11,920
IMPR.: \$67,456
TOTAL: \$79,376

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel has been improved with an 18-year-old, two-story style frame and masonry dwelling that contains 2,631 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, one fireplace, and a three-car attached garage of 792 square feet of building area. The property is located in Rockford, Rockford Township, Winnebago County.

The appellant appeared before the Property Tax Appeal Board contending both unequal treatment in the assessment process and overvaluation regarding the subject's improvement assessment. While a dispute was raised concerning the land assessment, no data was provided to indicate the size of the subject parcel and/or the size of any of the comparables presented. As such, the Board finds that there is insufficient evidence to challenge the land assessment of the subject property.

At hearing, the appellant further argued that since the 2007 assessment, each of the comparables utilized by appellant in this

appeal has had an assessment increase of "quite a bit," or more specifically an average increase of more than 10%. In contrast, appellant contended that the assessments of the board of review comparables, except for one, have decreased since 2007.

In support of the inequity argument, the appellant submitted a grid analysis with information on three comparables said to be located within ½-mile of the subject property. The comparables were reported to consist of two-story style dwellings of frame or frame and masonry exterior construction that were 16 or 24 years old. The dwellings range in size from 2,302 to 2,659 square feet of living area. Features of the comparables include full unfinished basements, central air-conditioning, one or two fireplaces, and garages ranging in size from 600 to 768 square feet of building area. These properties have improvement assessments ranging from \$42,311 to \$57,780 or from \$18.38 to \$21.73 per square foot of living area. The subject has an improvement assessment of \$67,456 or \$25.64 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on each of the comparables used to support the inequity argument. The comparables sold between April and July 2005 for prices ranging from \$160,000 to \$191,000 or from \$66.94 to \$73.21 per square foot of living area including land. The appellant requested the subject's total assessment be reduced to \$57,136 or to reflect a market value of approximately \$171,408 or \$65.15 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$79,376 was disclosed. The subject has an estimated market value of \$238,510 or \$90.65 per square foot of living area including land, as reflected by its assessment and Winnebago County's 2007 three-year median level of assessments of 33.28%.

In response to the appeal, the board of review submitted, among other things, a parcel map identifying the location of the appellant's comparables, the subject and the board of review's comparables. The map depicts that one of appellant's comparables is in close proximity to the subject and that two of the comparables presented by appellant are on the "other side" of Perryville Road, with one backing to the road. The board of review contended that the road is a high traffic arterial and due to the type of pavement utilized there is a great deal of tire noise from passing vehicles.

On equity grounds, the board of review's grid analysis described three comparables said to be in close proximity to the subject property. The comparables were each described as two-story dwellings of frame or frame and masonry construction that ranged in age from 16 to 18 years old. The comparables range in size from 2,358 to 2,596 square feet of living area and feature full unfinished basements, central air conditioning, one or two fireplaces, and a three car garage ranging in size from 667 to

816 square feet of building area. These properties have improvement assessments ranging from \$63,538 to \$67,502 or from \$26.00 to \$26.95 per square foot of living area.

In a separate grid analysis based on comparable sales, the board of review described three comparables located within two blocks of the subject property and which were two-story dwellings of frame exterior construction and which were 17 or 18 years old. The comparables ranged in size from 2,461 to 2,556 square feet of living area and featured full basements, one of which had 925 square feet finished as a recreation room, central air conditioning, a fireplace, and a three-car garage ranging in size from 760 to 792 square feet of building area. These comparables sold between May 2006 and June 2007 for prices ranging from \$225,000 to \$260,100 or from \$91.43 to \$104.16 per square foot of living area, land included.

Based on the foregoing evidence, the board of review requested the subject's total assessment be confirmed.

After hearing the testimony and considering 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.

In an argument at hearing not supported by documentation nor timely filed evidence, the appellant argued that the subject's assessment was inequitable because of the percentage increases and/or decreases in the assessments of the comparables presented by the parties for year(s) after 2007. First, on this record there is no substantive evidence to support the appellant's assertion. Second, the Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

As to the inequity argument, 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.

As to the improvement inequity argument, the Board finds the parties submitted a total of six comparables to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparable #2 because it was backing up to a high traffic road unlike the subject. The Board finds the remaining two appellant comparables and the three board of review comparables were most similar to the subject in terms of style, size and most property characteristics and had improvement assessments ranging from \$18.38 to \$26.95 per square foot of living area. The subject's improvement assessment of \$25.64 per square foot of living area falls within this range. The Board thus finds the evidence in the record supports the subject's assessment.

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.

The appellant 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.2d 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The parties submitted six comparable sales for the Board's consideration and to support their respective positions in this matter. The Board has given less weight to appellant's comparable #2 again due its location on a high traffic road. The Board finds the remaining five comparables submitted by both parties were most similar to the subject in location, size, design and features as the subject. These comparables sold between April 2005 and June 2007 for prices ranging from \$66.94 to \$104.16 per square foot of living area, land included. The subject has an estimated market value of \$238,510 or \$90.65 per square foot of living area including land, as reflected by its assessment and Winnebago County's 2007 three-year median level of assessments of 33.28% which falls within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and the subject's assessment as established by the board of review is correct and no reduction is warranted.

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: April 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.