



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

APPELLANT: Roger & Kathleen Snyder
DOCKET NO.: 07-00955.001-R-1
PARCEL NO.: 12-27-359-003

The parties of record before the Property Tax Appeal Board are Roger & Kathleen Snyder, the appellants, 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: \$7,367
IMPR.: \$69,153
TOTAL: \$76,520**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2-year-old, one-story style frame condominium unit that contains 1,795 square feet of living area. Features of the home include a full basement of which 1,288 square feet is finished, central air-conditioning, and a 420-square foot two-car garage. The property is located in Rockford, Rockford Township, Winnebago County.

The appellants appeared before the Property Tax Appeal Board contending both unequal treatment in the assessment process and overvaluation. No dispute was raised concerning the land assessment. In support of both arguments, the appellants submitted a grid analysis of four comparables said to be located from ½ to 1 block from the subject property along with three pages of comparables from Winnebago County in which the appellants highlighted "reduced home values."

The three-page document is entitled "Sales Assessment Comparison 2007" and depicts the subject property along with 15 other properties. The subject property was purchased in March 2005 for \$229,710 and has a 2007 estimated market value based on its

assessment prior to board of review reduction of \$233,921. The Winnebago County Board of Review reduced the subject's final 2007 total assessment to \$76,520 which reflects an estimated market value of \$229,560, slightly less than the subject's 2005 purchase price. On 13 of the properties, the appellants highlighted the "sale price" and the "appraised value" with notations of appraised values that were lower from sales prices ranging from \$3,500 to \$74,000. Close examination of the data reveals that the total assessments of these properties multiplied by 3 is the "appraised value." Each of the 13 highlighted properties on the three-page document has an estimated market value based on its assessment less than their April 2004 to May 2007 sale prices.

The four comparables in the appellants' grid analysis consist of one-story frame dwellings in the subject's residential condominium complex that range in age from 2 to 4 years old. The dwellings range in size from 1,591 to 1,915 square feet of living area. Each comparable has a full basement with finished area, central air-conditioning, and garages ranging in size from 400 to 864 square feet. These properties have improvement assessments ranging from \$69,102 to \$72,746 or from \$37.99 to \$44.38 per square foot of above-ground living area. The subject has an improvement assessment of \$69,153 or \$38.53 per square foot of above-ground living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$65,000 or \$36.21 per square foot of living area.

The appellants reported that these same comparables sold between March 2005 and May 2007 for prices ranging from \$164,900 to \$285,000 or from \$103.65 to \$157.24 per square foot of above-ground living area including land. Based on this sales data, the appellants requested the subject's total assessment be reduced to \$72,367, which reflects a market value of approximately \$217,101 or \$120.95 per square foot of above-ground living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$76,520 was disclosed. The subject has an estimated market value of \$229,928 or \$128.09 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 support of the subject's assessment, the board of review submitted a map depicting the location of both parties' comparables and a grid analysis of four properties ½ to 1-block from the subject property. The comparables were each described as one-story ranch-style condominium dwellings of frame construction that were 1 or 3 years old. The comparables range in size from 1,715 to 1,795 square feet of living area and feature full basements with finished areas ranging from 1,294 to 1,500 square feet, central air conditioning, and garages of either 420 or 462 square feet of building area. These properties have improvement assessments ranging from \$68,858 to \$70,251 or from \$39.14 to \$40.15 per square foot of living area. These same

comparables sold between April 2004 and August 2006 for prices ranging from \$239,900 to \$258,960 or from \$133.65 to \$148.80 per square foot of living area, land included.

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

After hearing the testimony 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.

In their cover letter, the appellants were arguing that neighboring properties have lowered values whereas the subject's value has gone up. The Property Tax Appeal Board finds this type of generalized analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence. The Board finds rising or falling assessments from year to year do not indicate whether a particular property is inequitably assessed or overvalued. Instead, the assessment methodology and actual assessments together with the 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 merits, one of the appellants' arguments 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 appellants have not overcome this burden.

The Board finds the parties submitted a total of eight equity comparables to support their respective positions in this appeal. All of the comparables were similar to the subject in terms of location, style, size and most property characteristics. They had improvement assessments ranging from \$37.99 to \$44.38 per square foot of living area. The subject's improvement assessment of \$38.53 per square foot of living area falls within this range. The Board finds the evidence in the record submitted by both parties 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 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.2d 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The same eight comparables with sale prices were presented by the parties for the Board's consideration. The Board finds the comparables submitted by both parties were again similar to the subject in location, size, design and features. The Board has given less weight to the sales which occurred in 2004 and 2005 for this 2007 assessment appeal. The remaining five sales occurred between March 2006 and May 2007 for prices ranging from \$239,900 to \$285,000 or from \$139.88 to \$157.24 per square foot of living area, land included. The subject has an estimated market value of \$229,928 or \$128.09 per square foot of living area including land, which falls below the range established by the most similar comparables. After considering the most comparable sales in this record, the Board finds the appellants 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 appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence. Thus, the Board finds 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: October 22, 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.