FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Paul Frey
DOCKET NO.: 07-01395.001-R-1
PARCEL NO.: 12-32-182-002

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 ***a reduction*** 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:	$5,276
IMPR.:	$59,135
TOTAL:	$64,411

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story multi-family dwelling of masonry construction containing 4,796 square feet of living area. The dwelling was 55 years old and features include a partially finished basement, central air conditioning, and a carport. The property is located in Rockford, Rockford Township, Winnebago County.

The appellant appeared before the Property Tax Appeal Board and contended that his appeal was based on unequal treatment in the assessment process as with commercial properties he did not place too much stock in sale prices.[1] Appellant further testified that for rental properties like the subject, the property competes with other properties in neighboring areas. He further asserted that the size of the living area in the individual units makes a great deal of difference in the amount of rent that can be

[1] Appellant submitted sales data for two of the four comparables presented, although one of the sales was about three years earlier than the assessment date at issue.

charged for a unit. Therefore, appellant contended it was appropriate to present comparables that were up to 1 ½-miles from the subject property.

In the Residential Appeal form, the appellant challenged both the land assessment and the improvement assessment, but in terms of evidence presented, appellant failed to supply any size data for the subject parcel and/or the sizes of the parcels for the comparable properties. As such, the Property Tax Appeal Board is unable to adequately analyze the appellant's claim that the subject's land assessment was inequitable since there is no data by which to make a comparison.

With regard to the improvement inequity argument, the appellant submitted information on four comparables described as being located from "next door" to 1 and ½-miles from the subject property. The comparables were described as two-story masonry or frame and masonry dwellings that range in age from 40 to 55 years old. The comparable dwellings range in size from 5,040 to 7,220 square feet of living area. Two of the comparables have living areas in the basement; each comparables has central air conditioning and one comparable has a garage. The comparables have improvement assessments ranging from $51,240 to $70,233 or from $9.73 to $12.33 per square foot of living area. The subject's improvement assessment is $64,871 or $13.53 per square foot of living area.

Comparables #1 and #4 sold in 2004 and August 2007 for prices of $185,000 and $325,000 or $33.39 and $45.01 per square foot of living area, land included.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to $62,348 which would reflect a market value of approximately $187,044 or $39.00 per square foot of living area, land included.

At hearing, appellant also contended that the subject's assessment for 2008 was reduced to $69,893 and for 2009 it was further reduced to $60,000. In closing, appellant requested that the 2007 assessment appeal be granted to reflect the 2008 assessment of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $70,147 was disclosed.

In response to the appellant's submission, the board of review noted that appellant's comparables #2, #3 and #4 were located in the neighboring township of Cherry Valley and not researchable nor assessed by the Rockford Township Assessor. The board of review conceded that the subject and the Cherry Valley comparables had very similar market areas.

At hearing, Peter Wolfley, Deputy Township Assessor, testified that the reason for the 2008 and 2009 assessment reductions was

because "to put it bluntly, there is no market for apartments anymore in Rockford." Therefore, every apartment that has had an assessment appeal timely filed has received a reduced assessment because there is no effective demand for apartments anymore; the assessor's jurisdiction is limited after publication to those properties on which an appeal is filed.

The board of review presented individual data sheets on four comparable sales; the board of review did not respond to the appellant's inequity argument by submitting comparable sales only. The comparable sales were described as one-story masonry dwellings that were built between 1957 and 1968. The dwellings range in size from 3,444 to 3,872 square feet of living area. Features include full basements. These properties sold between August 2005 and June 2006 for prices ranging from $178,000 to $206,000 or from $50.36 to $59.81 per square foot of living area, land included. The subject has a market value of approximately $210,441 or $43.88 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as a basis of the appeal. 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 met this burden.

The appellant submitted four suggested equity comparables whereas the board of review submitted no equity data to respond to the appeal. The Board has given less weight to appellant's comparable #4 because it was substantially larger in living area square footage than the subject. The Board finds the remaining three comparables submitted by the appellant were similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $10.17 to $12.33 per square foot of living area. The subject's improvement assessment of $13.53 per square foot of living area is above this range. After considering adjustments and the differences in appellant's comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted.

Having determined that the subject's assessment should be reduced to reflect an equitable assessment based on the record evidence, the overvaluation argument will not be addressed further since the newly reduced improvement assessment of $12.33 per square foot of living area now results in the subject dwelling and land having an estimated market value of approximately $193,233 which is well within the range of the sales comparables presented by both parties on this record.

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.

Chairman

Member

Member

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

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.