



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

APPELLANT: Michael & Bonita Stahl  
DOCKET NO.: 07-02109.001-R-1  
PARCEL NO.: 12-10-426-008

The parties of record before the Property Tax Appeal Board are Michael & Bonita Stahl, 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:** \$12,168  
**IMPR.:** \$54,714  
**TOTAL:** \$66,882

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 6-year-old, one-story style frame and masonry single-family dwelling that contains 1,866 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, one gas fireplace, and a three-car garage of 792 square feet of building area. The property is located in Rockford, Rockford Township, Winnebago County.

The appellant Michael Stahl appeared before the Property Tax Appeal Board on behalf of the appellants contending both unequal treatment in the assessment process and overvaluation regarding the subject's improvement assessment; no dispute was raised concerning the land assessment. At hearing, appellant Michael Stahl argued that his evidentiary presentation was meant to show that there were great swings and variances in the market in 2007. In addition, appellants wrote that they accepted the land valuation and further asserted that they could "build completely new, the same model home (Brittany) that exists today for the

current market price of \$147,500." No evidence to support this claim was submitted.

Specifically in support of the inequity argument, the appellants submitted a grid analysis with limited information on four comparables said to be located from .19 to .32-miles from the subject property. The comparables were reported to consist of one, one-story, one, split-level and two, two-story style dwellings of frame or frame and masonry exterior construction that ranged in age from 13 to 17 years old. The dwellings range in size from 1,430 to 2,482 square feet of living area. Features of the comparables based on attachments from the assessor's data sheets include full basements, one of which has finished area, central air-conditioning, and one or two fireplaces. While the data sheets had no garage data, photographs included revealed each comparable had a two-car or three-car garage. These properties have improvement assessments ranging from \$42,980 to \$57,952 or from \$23.35 to \$35.02 per square foot of living area. The subject has an improvement assessment of \$54,714 or \$29.32 per square foot of living area.

In support of the overvaluation argument, the appellants submitted sales information on each of the comparables used to support the inequity argument. The comparables sold between March and July 2007 for prices ranging from \$165,000 to \$185,000 or from \$66.49 to \$122.38 per square foot of living area including land. The appellants requested the subjects total assessment be reduced to \$61,438, which reflects a market value of approximately \$184,314 or \$98.77 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 \$66,882 was disclosed. The subject has an estimated market value of \$200,968 or \$107.70 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 two-page letter prepared by the Rockford Township Assessor along with two grid analyses, one based on equity and one based on comparable sales of three comparable properties. In response to the appellants' evidence, the township assessor noted differences in design and market neighborhoods between the subject and the four comparables presented by the appellants. In addition, appellants' comparable sale #1 was said to include a second parcel and appellants' comparable sale #4 was said to involve a "special warranty deed/from financial" which meant these sales were not deemed "valid sales" per the Illinois Department of Revenue.

On equity grounds, the board of review's grid analysis described four comparables said to be in the "same subdivision" as the subject property. The comparables were each described as one-story ranch-style dwellings of frame and masonry construction

that were six or seven years old. The comparables range in size from 1,837 to 1,945 square feet of living area and feature full unfinished basements, central air conditioning, a fireplace, and a three car garage ranging in size from 724 to 792 square feet of building area. These properties have improvement assessments ranging from \$53,398 to \$56,744 or from \$28.75 to \$30.89 per square foot of living area.

In a separate grid analysis based on comparable sales, the board of review described four comparables located in the "same subdivision" as the subject property which were one-story ranch-style dwellings of frame or frame and masonry exterior construction and which ranged in age from 6 to 16 years old. The comparables ranged in size from 1,754 to 2,416 square feet of living area and featured full unfinished basements, central air conditioning, a fireplace, and a three-car garage ranging in size from 744 to 851 square feet of building area. These comparables sold between November 2005 and June 2007 for prices ranging from \$194,500 to \$249,900 or from \$99.39 to \$127.71 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.

In written rebuttal, the appellants focused on board of review equity comparable #1 (located at 6884 Stone Cottage Road) noting that this was the most like model and design to the subject. This comparable was said to be two lots from the subject and construction was completed within several months of the subject dwelling by the same builder. Appellants then outline the differences in interior finishes between the subject and this particular comparable along with a notation of the differences in the 2001 purchase prices of the subject and this one comparable; appellants argue that the original 7.5% difference in purchase prices between this comparable and the subject have not been carried forward to the 2007 assessment, although the subject's 2007 estimated market value of \$200,646 based on its total assessment is less than the comparable's estimated market value of \$203,634 based on its total assessment.

In addition, in rebuttal appellants submitted a spreadsheet of 86 properties in the subject's subdivision that was presented to the Winnebago County Board of Review in 2003/2004. From this data, the appellants contend that 58 properties reflect 4% assessment decreases from 2003 to 2004; 26 properties had no change in assessment; and two properties had increases, one of which was the subject with a 12% increase. In summary, appellants request an assessment reduction sufficient to reflect a 19% increase over the subject's 2001 purchase price which would reflect the identical 19% appreciation accorded to the purchase price of board of review's equity comparable #1 to the 2007 assessment year.

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.

Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the spreadsheet of 86 properties in the subject's subdivision submitted by the appellants in conjunction with their rebuttal argument. Moreover, it should be noted that the appellants attempted to demonstrate the subject's assessment was inequitable because of the percentage increases in its assessment from 2003 to 2004 along with subsequent assessment changes occurring in later years.

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 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. The Board gave less weight to the appellants' comparables #1, #2 and #3 because they differed in design from the subject. The Board finds appellants' comparable #3 and the four board of review comparables were most similar to the subject in terms of style, size and most property characteristics. They had

improvement assessments ranging from \$26.14 to \$30.89 per square foot of living area. The subject's improvement assessment of \$29.32 per square foot of living area falls within this range. The Board 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 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 (2<sup>nd</sup> Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The parties submitted eight comparable sales for the Board's consideration to support their respective positions in this matter. The Board has given less weight to appellants' comparables #1, #2 and #4 due to difference in story height from the subject property. The Board also has given less weight to board of review comparables #3 and #4 due to differences in size from the subject. The Board finds three comparables submitted by both parties were most similar to the subject in location, size, design and features. These comparables sold between November 2005 and June 2007 for prices ranging from \$194,500 to \$249,900 or from \$106.14 to \$127.71 per square foot of living area, land included. The subject has an estimated market value of \$200,968 or \$107.70 per square foot of living area including land, which falls at the lower end of 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. Loras*

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.