



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

APPELLANT: Kenneth Christiansen  
DOCKET NO.: 07-02585.001-R-1  
PARCEL NO.: 12-18-429-007

The parties of record before the Property Tax Appeal Board are Kenneth Christiansen, 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:** \$21,862  
**IMPR.:** \$34,058  
**TOTAL:** \$55,920

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 57-year-old, one-story brick single-family dwelling that contains 1,763 square feet of living area. Features of the home include a full 1,117 square foot basement, of which 264 square feet is finished area, central air-conditioning, two fireplaces,<sup>1</sup> and an attached two-car garage of 399 square feet of building area. The property is located in Rockford, Rockford Township, Winnebago County.

The appellant submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal. Appellant only contested the improvement assessment.

In support of the inequity argument, the appellant submitted a grid analysis of eight comparable properties. Appellant provided

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<sup>1</sup> The board of review actually described this as one fireplace "with two openings" but then in the grid analysis reported the subject as having two fireplaces.

no evidence as to the proximity of these properties to the subject. The comparables were described as one-story brick, stone or "low" dwellings that range in age from 42 to 59 years old. The dwellings range in size from 1,523 to 2,238 square feet of living area. Based on the way the grid was completed, five of the comparables have finished basement areas ranging in size from 500 to 1,200 square feet. The comparables include central air-conditioning and garages ranging in size from 418 to 598 square feet of building area. Seven of the comparables have one or two fireplaces. One comparable also has an inground pool. These properties have improvement assessments ranging from \$35,134 to \$46,104 or from \$20.49 to \$25.25 per square foot of living area. The subject has an improvement assessment of \$34,058 or \$19.32 per square foot of living area.

In support of the overvaluation argument, the appellant reported sales for each of these eight comparables. The comparables sold between January and September 2007 for prices ranging from \$145,000 to \$169,900 or from \$72.05 to \$104.07 per square foot of living area, including land.

In further support of the inequity and/or overvaluation arguments, the appellant submitted a letter contending that the average sales price for all eight comparables is \$156,956 and the average assessed value for the eight comparables is \$159,294. This compares to the subject's estimated market value of \$167,760 based on its 2007 total assessment. Based on the foregoing evidence, the appellant contends the subject's assessment should be reduced to reflect a market value of \$156,956.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$55,920 was disclosed. The subject has an estimated market value of \$168,029 or \$95.31 per square foot of living area, land included, 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 a two-page letter along with two grid analyses addressing separately equity and market value. The board of review also submitted a map depicting the location of the subject and all comparables presented.

The board of review also reiterated the appellant's eight comparables. In doing so, the board of review provided the neighborhood code(s) assigned by the assessor for the subject and each comparable. Based on this data, the board of review noted that only one of the eight appellant comparables is located in the same neighborhood code as the subject. The board of review also noted that the "low" exterior construction denoted for comparable #1 was actually vinyl siding and comparable #2 was actually masonry and frame exterior construction. Other than

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<sup>2</sup> On the first page of the Residential Appeal form, appellant requested a reduced total assessment of \$52,760 which reflects a market value of approximately \$158,280.

comparable #5 which has the same grade and CDU as the subject, the other seven suggested comparables have lower grades and CDUs than the subject. The board of review also asserts they are "in lower ranked neighborhoods than the subject." Since the appellant's sales occurred up to nine months after the assessment date of January 1, 2007, the board of review implies these are inappropriate sales to consider.

The board of review also contends that appellant's comparable #5 is an "invalid" sale according to the Illinois Department of Revenue in that it was a partial interest sale.<sup>3</sup>

As to the overvaluation argument, the board of review presented three comparable properties said to be "from the subjects' market neighborhood." The comparables consist of one-story brick dwellings that range in age from 43 to 56 years old. The dwellings range in size from 1,997 to 2,049 square feet of living area. Two comparables have full basements, one of which has 1,250 square feet of finished area, and one comparable has a partial basement. Each dwelling has central air-conditioning, one fireplace, and a garage ranging in size from 440 to 576 square feet of building area. These properties sold between September 2004 and December 2006 for prices ranging from \$184,000 to \$237,500 or from \$92.14 to \$115.91 per square foot of living area including land.

On grounds of equity, the board of review presented four comparable properties. Comparable #2 was the same property as appellant's comparable #5. The properties are said to be located in "the subjects' market neighborhood" and within three blocks of the subject. The comparables consist of one-story brick or stone dwellings that range in age from 47 to 58 years old. The dwellings range in size from 1,716 to 1,997 square feet of living area. Each comparable has a basement, three of which have finished areas ranging in size from 480 to 620 square feet. The dwellings have central air conditioning, one or two fireplaces, and garages, one of which is in the basement. These properties have improvement assessments ranging from \$36,083 to \$45,533 or from \$20.29 to \$25.87 per square foot of living area.

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

After reviewing the record 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.

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<sup>3</sup> In support of this contention, the board of review attached two Real Estate Transfer Declarations (PTAX-203) reflecting 50% interests and each reflecting consideration of \$84,950 or a total of \$169,900.

Initially the appellant's argument 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 appellant has not overcome this burden.

The parties submitted a total of eleven different equity comparables for the Board's consideration to support their respective positions. The Board has given less weight to all of the appellant's comparables, except #5, due to their distance from the subject property and for #6, due to its substantially larger dwelling size as compared to the subject. Thus, the Board finds appellant's comparable #5 and all of the board of review's comparables, one of which is appellant's #5, were similar to the subject in terms of location, style, size, features and/or age. These comparables had improvement assessments ranging from \$20.29 to \$25.87 per square foot of living area. The subject's improvement assessment of \$19.32 per square foot of living area is below the range of these most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted on grounds of lack of uniformity of 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 (2<sup>nd</sup> Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The parties presented eleven comparable sales for the Board's consideration in order to support their respective positions in this matter. The Board again has given less weight to all of the appellant's sales, except #5, due to differences in proximity and/or dwelling size. While the board of review challenged the suitability of appellant's sale #5 due to the two simultaneous sales being partial interest sales, however, the board of review did not demonstrate that these sales totaling \$169,900 did not

meet the key elements of an arm's length transaction. The Board has also given less weight to board of review sale #3 due to its substantially larger finished basement area. Therefore, the Board finds appellant's sale #5 and the board of review's sales comparables #1 and #2 were the most similar to the subject in location, age, size, and/or features. These comparables sold between September 2004 and April 2007 for prices ranging from \$169,900 to \$210,000 or from \$92.14 to \$102.94 per square foot of living area, land included. The subject's assessment reflects a market value of \$168,029 or \$95.31 per square foot of living area including land.

The Board finds the subject's assessment reflects a market value that 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 that 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: December 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.