



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

APPELLANT: James Merrick
DOCKET NO.: 08-00047.001-R-1
PARCEL NO.: 11-24-376-016

The parties of record before the Property Tax Appeal Board are James Merrick, 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: \$3,792
IMPR.: \$34,875
TOTAL: \$38,667**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 7,364 square feet is improved with an 83-year-old, two-story apartment building of frame exterior construction that contains 2,418 square feet of building area with two apartment units. The building has a partial basement of 1,107 square feet, central air conditioning, and a two-car garage of 396 square feet. The property is located in Rockford, Rockford Township, Winnebago County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation based on comparable sales. At hearing, the appellant noted that the subject property received a 2009 assessment reduction to \$36,483 due to a revaluation. In support of the overvaluation argument, the appellant presented four comparable sales of properties described as being in "Grid 56" like the subject. The comparables had parcels ranging in size from 3,630 to 6,153 square feet and were improved with two-story frame or brick buildings that each contained two apartment units. The buildings ranged in size from 1,726 to 2,446 square feet of building area. Three comparables had full basements and one had a partial basement. Two comparables had central air conditioning

and one comparable had a fireplace in each of the apartments. Three comparables had garages ranging in size from 320 to 400 square feet. The appellant indicated these properties sold between March 2006 and June 2008 for prices ranging from \$77,000 to \$107,500 or from \$38,500 to \$53,750 per apartment unit. These properties had total assessments ranging from \$18,571 to \$31,631. Based on this evidence, the appellant requested the subject's assessment be reduced to \$27,002 or a market value of approximately \$81,006 or \$40,503 per apartment unit.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$38,667 was disclosed. The subject's assessment reflects a market value of approximately \$115,839 or \$57,920 per apartment when applying the 2008 three year median level of assessments as determined by the Illinois Department of Revenue for Winnebago County of 33.38%.

The board of review representative also testified that in 2009 the board of review recognized that the duplex market in the area, and particularly in Grid 56 along with others, had become extremely depressed, however, that was not the case in 2008. Therefore, the board of review contended that the subsequent reduction should not impact the determination of the correct assessment of the subject property as of January 1, 2008.

In response to the appellant's data, the Rockford Township Assessor testified that three of the appellant's suggested comparables were from inferior market neighborhoods with a median sale price of \$75,000, whereas the median sale price in the subject's neighborhood is \$110,000. A map depicting the location of the subject and the appellant's comparables was included in the board of review's evidence. Three of the appellant's comparables were located west of Summit Street whereas only the subject and appellant's comparable #1 were located east of Summit Street and within the same neighborhood code assigned by the assessor.

In support of the subject's assessment, the board of review presented a grid analysis of three comparable sales located from 1 to 2 blocks from the subject. The parcels ranged in size from 4,523 to 6,454 square feet and were improved with two-story frame or brick apartment buildings of two apartments each. The buildings range in age from 64 to 98 years old and range in size from 1,968 to 2,380 square feet of building area. Each building had an unfinished basement ranging in size from 984 to 1,190 square feet. One comparable had central air conditioning and two comparables had garages of 360 and 400 square feet, respectively. The comparables sold between January 2006 and April 2007 for prices ranging from \$101,500 to \$125,000 or from \$50,750 to \$62,500 per apartment. Based on this record, the board of review requested confirmation of the subject's assessment.

In rebuttal at hearing, appellant disputed the board's contention that appellant's comparables were in a different neighborhood

than the subject. Appellant reiterated that all of his comparables were in "Grid 56" as utilized in the Multiple Listing Service (MLS). The grid system utilized by MLS was devised in the 1970's by the Rockford Area Association of Realtors. Moreover, appellant contended that finding sales in close proximity to the subject of duplex properties limited his ability to find comparables.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

In this matter, the appellant pointed out that the 2009 assessment of the subject property was reduced from its 2008 assessment that is on appeal in this matter. In 400 Condominium Association v Tully, 79 Ill.App.3d 686 (1st Dist. 79), the court found that a substantial reduction in the tax bill is indicative of the invalidity of the prior tax year's assessment. (See also Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974)). While the Board finds that a substantial reduction in the subject's assessment for the subsequent year without any credible explanation is indicative of the invalidity of the prior year's assessment, in this matter there was a credible explanation that the real estate market for duplex properties had changed as of 2009 which was reflected in the subject's assessment. Therefore, the Board finds on this record the fact that a reduction issued in 2009 is not indicative that the 2008 assessment was invalid.

In this matter the appellant argued the subject property is overvalued. 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 an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The record contains seven suggested comparable sales for the Board's consideration. The Board has given less weight to appellant's comparable #2 which was most distant from the subject. The Property Tax Appeal Board finds the remaining six comparables submitted by both parties were similar to the subject in location, design, age, size, and/or features. They sold for prices ranging from \$77,000 to \$125,000 or from \$38,500 to \$62,500 per apartment unit including land. The subject's assessment reflects an estimated market value of \$115,839 or \$57,920 per apartment unit including land. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported 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

Mario Morris

Member

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.