



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

APPELLANT: Rockford Development Group LLC
DOCKET NO.: 08-00207.001-R-1
PARCEL NO.: 11-25-380-012

The parties of record before the Property Tax Appeal Board are Rockford Development Group LLC, the appellant, by attorney Ray A. Ferguson, of Ray A. Ferguson & Associates, LLP in Rockford, 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: \$1,091
IMPR.: \$16,887
TOTAL: \$17,978**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 108-year old, two-story frame multi-family dwelling containing 1,772 square feet of living area. Features of the home include an unfinished basement. The property consists of a 7,000 square foot site located in Rockford, Rockford Township, Winnebago County.

The appellant appeared before the Property Tax Appeal Board through legal counsel¹ contending overvaluation of the subject property. In support of this market value argument, the appellant submitted information on eight sales comparables located within eleven blocks of the subject property. Kyle Johnson, Managing Member of Rockford Development Group, LLC testified that the subject was in fair rental condition. The comparable parcels reportedly range in size from 3,960 to 10,098

¹ When witnesses were sworn, counsel took an oath. Pursuant to Section 1910.70(f) of the Official Rules of the Property Tax Appeal Board, "[a]n attorney shall avoid appearing before the Board on behalf of his or her client in the capacity of both an advocate and a witness. . . . Except when essential to the ends of justice, an attorney shall avoid testifying before the Board on behalf of a client." (86 Ill.Admin.Code §1910.70(f))

square feet of land area and each is improved with a two-story dwelling that ranges in age from 86 to 99 years old. The comparables range in size from 1,043 to 2,488 square feet of living area. Each comparable has an unfinished basement. The sales occurred from March 2006 to March 2007 for prices ranging from \$11,000 to \$55,000 or from \$6.83 to \$29.01 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$8,589 or a market value of approximately \$25,767.

In the course of cross-examination while discussing proximity of the comparables with the board of review representative, Johnson agreed that appellant's comparable #6 was distant in location to the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$17,978 was disclosed. The subject's assessment reflects an estimated market value of \$53,859 or \$30.39 per square foot of living area including land using the 2008 three-year median level of assessments for Winnebago County of 33.38%.

In response to the appellant's evidence, in a memorandum from the Rockford Township Assessor, various discrepancies in descriptions and/or additional sales information was set forth. Comparables #1 and #2 had a combined May 2006 sale for \$79,000; the basement size for these properties was also incorrectly reported. Comparable #3 had a re-sale in January 2007 for \$113,900 and the reported basement size was erroneous. The assessor noted comparable #4 for assessment purposes was deemed "not complete" for condition and the basement size reported was incorrect. Comparables #5 and #6 reportedly have "lower CDU's (due to condition)" and these dwellings are larger than the subject. On the other hand, comparable #8 is much smaller than the subject dwelling. There was no documentation in the form of transfer declarations and/or property record cards to support these various remarks.

In support of the subject's estimated market value, the board of review presented descriptions and sales data on four comparable properties located within nine blocks of the subject property. The comparable parcels range in size from 5,800 to 10,890 square feet of land area and each is improved with a two-story frame dwelling. The homes are either 98 or 108 years old. The dwellings range in size from 1,680 to 1,806 square feet of living area. Each dwelling has a full or partial basement, one of which is partially finished. One comparable has central air conditioning and each comparable has a garage ranging in size from 180 to 969 square feet of building area. These comparables sold between March 2006 and March 2008 for prices ranging from \$66,900 to \$74,900 or from \$39.47 to \$41.67 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal at hearing, Johnson contended that the board of review's comparables were in superior neighborhoods or areas as compared to the subject property.

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 not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of twelve comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #3, #4, #5, #6 and #8 due to differences in dwelling size and/or condition. The Board finds the remaining seven comparables submitted by both parties were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis despite the fact that each of the board of review's comparables enjoys a garage which is not present on the subject property. These seven most similar comparables sold between March 2006 and March 2008 for prices ranging from \$22.37 to \$41.67 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$53,859 or \$30.39 per square foot of living area including land which 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 and the fact that the subject falls at the lower end of the range of most similar comparable sales, the Board finds the appellant did not demonstrate the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is not warranted 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.

Ronald R. Cuit

Chairman

K. L. Ferr

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 21, 2011

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.