FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark Johnson
DOCKET NO.: 08-00577.001-R-1
PARCEL NO.: 11-11-460-008

The parties of record before the Property Tax Appeal Board are Mark Johnson, 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:	$3,055
IMPR.:	$21,787
TOTAL:	$24,842

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 5,000 square feet is improved with a 78-year-old, one-story frame dwelling containing 861 square feet of living area. The dwelling features a full unfinished basement, central air conditioning, and a 528-square-foot two-car garage. The property is located in Rockford, Winnebago County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this claim, the appellant submitted a two-page grid analysis and testimony. At the hearing, the appellant testified that, contrary to the contention of the assessing officials, the subject's basement has "a couple of pieces of paneling up" but is otherwise unfinished with limestone walls and a concrete floor. Appellant contends that to be deemed a recreation room a basement would have to be more substantially improved than the subject.

The eight comparable sales are located between .07 and 1.20-miles from the subject. The comparable parcels range in size from 3,600 to 11,998 square feet and have been improved with one-story

or one-and-one-half-story frame dwellings ranging in age from 46 to 89 years old. The dwellings range in size from 890 to 1,374 square feet of living area. Seven comparables have full or partial unfinished basements.[1] Five comparables have central air conditioning and seven comparables have garages ranging in size from 228 to 512 square feet. The comparables sold between March 2005 and October 2007 for prices ranging from $46,900 to $59,900 or from $36.39 to $56.07 per square foot of living area including land.

Based on this evidence, in the Residential Appeal form the appellant requested a reduction in the subject's assessment to $14,372 or a market value of approximately $43,116. At hearing, the appellant acknowledged that upon further reflection his reduction request may be excessive. He asserted that $50,000 to $55,000 for the subject would be more reflective of its fair cash value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of $25,930 was disclosed. The subject's assessment reflects an estimated market value of $77,681 or $90.22 per square foot of living area including land using Winnebago County's 2008 three-year median level of assessments of 33.38%.

The board of review in its documentary evidence contends the subject dwelling has a 430 square foot recreation room or finished area in the basement. At hearing in answer to the Hearing Officer's question, the board of review representative conceded that the assessing officials have no evidence to support the contention that the subject's basement is partially finished. The board of review stipulated that removal of the finished basement area for the subject property would result in an improvement assessment reduction of $1,088.

In response to the appellant's data, the board of review prepared a grid analysis of the appellant's eight comparables and a map depicting the subject's neighborhood code along with the locations of both parties' comparables. While the board of review's data indicates that four of the appellant's comparables are located in the same neighborhood code assigned by the assessor as the subject property (#3 through #6), at hearing the board of review representative argued the location of several of the appellant's comparables were dissimilar to the subject. Specifically, the representative stated comparables #2 and #3 were on main thoroughfares with higher traffic counts than the subject; comparable #6 was in a less desirable neighborhood; and comparables #7 and #8 were in inferior neighborhoods compared to the subject.

[1] The board of review contends that comparable #2 has 200 square feet of finished basement area.

In support of the subject's assessment, the board of review submitted an analysis of five comparable sales and four equity comparables.[2] The board of review also called David Layng, Deputy Assessor in Rockford Township, to discuss the comparables. These five properties were said to be located relatively close to the subject; each was within the neighborhood code assigned by the assessor of the subject property. The parcels range in size from 3,645 to 7,500 square feet of land area. Each parcel is improved with a one-story frame dwelling ranging in age from 73 to 88 years old. The dwellings range in size from 768 to 920 square feet of living area. Each comparable has an unfinished basement; three comparables have central air conditioning; and one comparable has a fireplace. The comparables have garages ranging in size from 170 to 360 square feet. These comparables sold between May 2007 and April 2008 for prices ranging from $72,000 to $88,750 or from $87.23 to $100.85 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and reviewing the evidence, 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 board of review conceded that the subject property has been assessed for a finished basement which it does not have. Therefore, on this basis alone, a reduction in the subject's improvement assessment of $1,088 is warranted.

As to the appeal, 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 for a further reduction in the subject's assessment.

The record contains thirteen suggested comparable sales for the Property Tax Appeal Board's consideration. The Property Tax Appeal Board finds appellant's comparables #3 and #5 and the board of review #1 through #4 were most similar to the subject in location, design, age, size, and/or features. These comparables sold for prices ranging from $49,900 to $88,750 or from $55.21 to $100.85 per square foot of living area including land. The subject's reduced assessment after removing the value for a finished basement reflects an estimated market value of $74,422 or $86.44 per square foot of living area including land. While there was no explanation on this record for the differences in sale prices between the appellant's and board of review's comparables, the subject's reduced estimated market value on a

[2] Equity data is not responsive to an overvaluation claim and will not be addressed further on this record.

per-square-foot basis falls within the range of the most similar comparables presented in this matter. 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 further reduction is warranted beyond the removal of the assessment made for a finished basement.

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: December 3, 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.