



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

APPELLANT: Hoffman Property Management
DOCKET NO.: 08-00639.001-R-1
PARCEL NO.: 11-15-305-001

The parties of record before the Property Tax Appeal Board are Hoffman Property Management, 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: \$603
IMPR.: \$14,720
TOTAL: \$15,323

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a frame one-story 'cape cod' style dwelling that is 53 years old and contains 775 square feet of living area. The dwelling does have an unfinished attic. Additional features include a full unfinished basement and a 352 square foot garage. The property is in "fair" condition according to the assessing officials and is located in Mannings Subdivision in Rockford, Rockford Township, Winnebago County.

The appellant appeared by manager Tim Hoffman before the Property Tax Appeal Board contending unequal treatment in the assessment process concerning the improvement assessment. No dispute was raised concerning the land assessment. In support of this inequity argument, the appellant presented evidence of assessment data on four comparable properties located within a block of the subject property along with color photographs of the subject and comparable dwellings. At hearing, the appellant's representative noted that comparables #1 and #2 are located in the same tax block as the subject property. Based on the photographs, the appellant's representative also questioned the condition notation for appellant's comparable #1 as determined by the assessing

officials which was described as "poor" although the photograph depicts a home in better exterior condition than the subject.

The comparables range in age from 52 to 58 years old and consist of one-story 'ranch' style frame dwellings that range in size from 768 to 1,216 square feet of living area. Each dwelling has a full basement, two of which are partially finished with recreation rooms. One comparable has central air conditioning and two have a garage of 280 square feet of building area. These properties have improvement assessments ranging from \$10,682 to \$16,915 or from \$13.91 to \$18.46 per square foot of living area. The subject has an improvement assessment of \$14,720 or \$18.99 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$12,005 or \$15.49 per square foot of living area.

On cross-examination, the appellant's representative testified that for an overall rental market, the style of a dwelling in the subject's neighborhood does not change its rental value. He further testified that his purchase decisions are generally driven by a cash flow analysis, not by the size of the dwelling except in those circumstances where the bedrooms are extremely small.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$15,323 for the subject property was disclosed. In support of the subject's assessment, a comparative equity analysis consisting of four comparables located in both Mannings and JA Ridgeway Subdivisions, but each is said to be within a block of the subject. The comparables range in age from 52 to 60 years old and consist of one-story 'bungalow' or 'cape cod' style frame dwellings that are in "fair" condition. The homes range in size from 816 to 1,092 square feet of living area. Each dwelling has a full basement, one of which is partially finished, and each has a garage ranging in size from 216 to 396 square feet of building area. These properties have improvement assessments ranging from \$17,320 to \$19,249 or from \$17.63 to \$22.53 per square foot of living area.

The board of review also presented a grid analysis of four comparable sales. The Property Tax Appeal Board finds that submission of sales comparables in response to the appellant's lack of assessment uniformity argument is not responsive and the board of review's additional market value comparables will not be further addressed herein.

Based on its analysis of the data, the board of review requested confirmation of the subject's assessment.

In rebuttal to the board of review's contention that dwelling style is a consideration, the appellant's representative noted that board of review comparable #2 is a bungalow style, not a cape cod like the subject and supports the contention that these properties are substantially similar one to another regardless of style.

After hearing the testimony and reviewing 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 unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 met this burden.

The parties submitted eight equity comparables for comparison to the subject property. The Board has given less weight to appellant's comparables #1 and #2 along with board of review comparable #4 due to their larger dwelling sizes as compared to the subject. The Board finds the remaining four comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction and/or age. These comparables had improvement assessments that ranged from \$10,682 to \$18,387 or from \$13.91 to \$22.53 per square foot of living area. The subject's improvement assessment of \$14,720 or \$18.99 per square foot of living area is within this range. 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds 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. 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.