



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

APPELLANT: James & Sandra Woodhouse
DOCKET NO.: 08-00923.001-R-1
PARCEL NO.: 12-27-326-014

The parties of record before the Property Tax Appeal Board are James & Sandra Woodhouse, the appellants, 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: \$11,448
IMPR.: \$58,315
TOTAL: \$69,763**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 12,900 square feet of land area is improved with a 12-year-old, one-story brick dwelling containing 2,348 square feet of living area. The dwelling features a full unfinished basement, central air conditioning, and a three-car 826-square-foot garage. The property is located in Rockford, Winnebago County.

The appellant, Sandra Woodhouse, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this claim, the appellants submitted a letter, a grid analysis of three sales along with testimony.

In the letter and at the hearing, Sandra Woodhouse contended that the 12-unit apartment building that was constructed several years ago immediately behind the subject dwelling reduces the value of the subject property. In this regard, the appellants contend that comparable #1, next door to the subject, sold in January 2008 for \$175,000. Purportedly the real estate agent on that sale indicated the nearby apartment building greatly reduced the

selling price. Appellants also provided a copy of the listing showing the asking price for comparable #1 was \$189,900.

The appellants' three comparable sales are located from next door to .27-miles from the subject. The comparable parcels contain either 12,900 or 15,440 square feet of land area and are improved with one-story brick dwellings that range in age from 15 to 17 years old. The dwellings range in size from 1,932 to 2,071 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, a fireplace, and a garage of either 680 or 735 square feet of building area. The comparables sold between January and August 2008 for prices ranging from \$175,000 to \$201,500 or from \$84.50 to \$100.65 per square foot of living area including land.

In the letter, appellants also noted that the subject's assessment has increased by \$54,384 from 2004 to 2007 despite that during this time housing values have greatly declined. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$69,763 or a market value of approximately \$209,289.

On cross-examination, Sandra Woodhouse testified that the apartment building was not present at the time the subject dwelling was constructed by the appellants in 1996. The apartment building is estimated to be 5 to 6 years old. The developer of the building had hoped to sell the units as condominiums, but appellant noted the properties were empty a long time and she is unaware whether any eventually sold as condominiums.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$80,187 was disclosed. The subject's assessment reflects an estimated market value of \$240,225 or \$102.31 per square foot of living area including land using Winnebago County's 2008 three-year median level of assessments of 33.38%.

In support of the subject's assessment, the board of review submitted a grid analysis of three comparable sales along with a map depicting the location of the comparables.¹ The board of review called Paula Nelson, Deputy Assessor in Rockford Township, to discuss the comparables and the apartment building discussed by the appellant. Nelson testified that the referenced building was condominiums and were such as of the assessment date at issue. Most of the units are owner-occupied condominiums.

The three comparable sales in the grid were said to be located in the same subdivision as the subject and from across the street to two blocks from the subject. The parcels range in size from 13,034 to 21,513 square feet of land area. Each parcel is improved with a one-story frame dwelling that was 16 or 17 years

¹ The location of the subject was not denoted on the map.

old. The dwellings range in size from 1,794 to 2,110 square feet of living area. Each comparable has a full basement, one of which has 1,200 square feet of finished area. The comparables have central air conditioning and garages ranging in size from 508 to 732 square feet. Two comparables also have a fireplace. These comparables sold between February 2006 and December 2007 for prices ranging from \$220,000 to \$250,000 or from \$112.55 to \$122.63 per square foot of living area including land.

The board of review representative, who is a real estate agent, testified that area sales prices remained fairly steady and stable through 2006, 2007 and 2008 with a decline commencing only in 2009. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Based on a question by the Hearing Officer, Nelson testified that none of the comparables presented by the board of review have the influence of a large condominium building on their back lot line like the subject and appellant's comparable #1.

Also, on questioning by the Hearing Officer, Deputy Township Assessor Brian Wilson agreed conceptually with the real estate valuation theory that, all factors being equal, as the size of the property increases, the per unit value decreases. He also agreed that same theory holds that as the size of a property decreases, the per unit value increases.

In rebuttal, appellant Sandra Woodhouse contended that the directions she was given for the appeal process included that she needed to find sales of similar properties that occurred in 2008 for this 2008 assessment appeal. Moreover, sales that occurred in 2006 and 2007 as presented by the board of review were therefore inappropriate for this 2008 assessment appeal.

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 appellants 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 appellants have overcome this burden.

The record contains six suggested comparable sales for the Property Tax Appeal Board's consideration. The Board has given less weight to board of review comparable #1 due to its substantially larger parcel size of 21,513 square feet and its 1,200 square foot finished basement area, both of which are superior to the subject property. The Board has also given less weight to board of review comparables #2 and #3 because the sales occurred 19 and 22 months prior to the assessment date at issue

of January 1, 2008. In addition, comparable #3 is also smaller than the subject. The Property Tax Appeal Board finds the appellants' comparable sales were more proximate in time to the assessment date of January 1, 2008 and were similar to the subject in parcel size, location, design, age, dwelling size, and/or features. These comparables sold for prices ranging from \$175,000 to \$201,500 or from \$84.50 to \$100.65 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$240,225 or \$102.31 per square foot of living area including land, which is higher on a per-square-foot basis than the most similar comparables that sold in 2008. Appellants' comparable #1 also backs to the condominium building like the subject and sold for \$175,000 or \$84.50 per square foot of living area 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 not supported and a reduction in the subject's assessment in accordance with the appellants' request 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 3, 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.