



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

APPELLANT: Titan Rentals
DOCKET NO.: 08-01602.001-R-1
PARCEL NO.: 11-20-426-020

The parties of record before the Property Tax Appeal Board are Titan Rentals, 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: \$303
IMPR: \$8,100
TOTAL: \$8,403

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 1½-story single family dwelling of frame construction with 1,136 square feet of living area. Features of the home included a partial unfinished basement. The dwelling was constructed in 1919. The property is also improved with a shed and is located Rockford, Rockford Township, Winnebago County.

The appellant contends unequal treatment in the improvement assessment as the basis of the appeal. In support of this argument the appellant provided descriptions, assessment information and photographs on three comparables located within one block of the subject property. The appellant indicated the comparables were improved with 1½-story single family dwellings of frame construction that range in size from 935 to 1,264 square feet of living area. Each comparable has a basement with one being partially finished. Each comparable is also improved with a garage that range in size from 360 to 768 square feet of building area. The dwellings were constructed from 1927 to 1950. These comparables have improvement assessments that range from \$6,664 to \$8,942 or from \$6.12 to \$7.13 per square foot of living area. The subject has an improvement assessment of \$10,579 or \$9.31 per square foot of living area. Based on this evidence the

appellant requested the subject's assessment be reduced to \$7,397 or \$6.51 per square foot of living area.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$10,882 was disclosed. The BOR submitted information prepared by the Rockford Township Assessor in support of its contention of the correct assessment of the subject property. The assessor provided a grid analysis using the appellant's comparables as well as a map noting the location of the subject and the appellant's comparables. The assessor indicated that the subject and each of the appellant's comparables is located in the Washington Park Subdivision. The assessor also indicated the subject was in "Poor minus" condition while each of the appellant's comparables is in "Very Poor" condition.

The assessor also provided descriptions, photographs and assessment information on four comparables improved with one-story dwellings that ranged in size from 1,128 to 1,190 square feet of living area. Each comparable has a basement, two comparables have central air conditioning and each comparable has a garage ranging in size from 400 to 570 square feet. These comparables ranged in age from 83 to 93 years old. Each comparable is described as being in "Poor minus" condition. The comparables are located from approximately 3 blocks to ½ mile from the subject property. The assessor provided a map noting the location of the subject and the BOR's comparables. One comparable was located in the Washington Park Subdivision. These properties had improvement assessments ranging from \$10,999 to \$12,308 or from \$9.50 to \$10.56 per square foot of living area.

As further support for the assessment the assessor provided four comparable sales improved with one-story dwellings ranging in size from 708 to 1,004 square feet of living area. Each comparable has a basement and three have garages ranging in size from 204 to 576 square feet of building area. These sold from July 2005 to May 2007 for prices ranging from \$29,900 to \$50,000 or from \$37.38 to \$49.80 per square foot of living area, land included. The subject's assessment of \$10,882 reflects a market value of \$32,600 or \$28.70 per square foot of living area, land included, using the 2008 three year average median level of assessments for Winnebago County of 33.38%. Based on this record, the BOR requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds a reduction in the subject's assessment is supported by the evidence in the record.

The appellant contends assessment inequity with respect to 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

assessments 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 a reduction is warranted.

The Board finds the record contains seven equity comparables submitted by the parties. The Board finds the appellant's comparables were most similar to the subject in location. These comparables were also similar to the subject in size, age and features, with the exception each comparable has a garage. These comparables were also described as being inferior to the subject in condition; however, the photographs in the record depict these dwellings as being in a similar condition to the subject. These properties had improvement assessments ranging from \$6.12 to \$7.13 per square foot of living area. The subject has an improvement assessment of \$9.31 per square foot of living area, which is above the range established by these comparables. Based on this record the Board finds a reduction in the subject's improvement assessment is justified.

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 M. Louie

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: April 22, 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.