



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

APPELLANT: Roger Bourgard
DOCKET NO.: 09-00764.001-R-1
PARCEL NO.: 11-26-284-006

The parties of record before the Property Tax Appeal Board are Roger Bourgard, 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: \$1,167
IMPR.: \$17,480
TOTAL: \$18,647

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 3,074 square feet of living area. The dwelling was built in 1900 and features a full unfinished basement and a 240 square foot garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted four suggested comparable sales. The comparables are located either two blocks or four blocks from the subject property. The comparables consist of two-story dwellings of frame, metal or masonry construction. Three of the comparables contain between 1,695 to 2,700 square feet of living area; the appellant could not obtain the square foot of living area for comparable #4. The dwellings were built in 1900 and feature full unfinished basements. Comparable #1 has a six-car garage and comparable #2 has a two-car garage. The four comparables sold between January 2009 and August 2009 for prices ranging from \$22,500 to \$56,000, which for comparables #1 through #3 is \$11.11 to \$31.75 per square foot for living area including land. Based on this evidence, the

appellant requested a reduction in the subject's assessment to \$15,000 or a market value of approximately \$45,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$18,647 was disclosed. The subject's assessment reflects an estimated market value of \$55,913 or \$18.19 per square foot of living area including land using Winnebago County's 2009 three-year median level of assessments of 33.35%.

In response to the appellant's evidence, the board of review reported that sales #1 and #4 were foreclosures; sales #1 and #3 have dissimilar sizes than the subject; and sale #4 was vacant and boarded as of January 1, 2009.

In support of the subject's assessment, the board of review submitted a grid consisting of three suggested comparable sales. The comparable sales are located between six blocks and ten blocks from the subject property. The board of review included a map that depicted the location of the comparables in relation to the subject. The comparables consist of two-story frame or masonry dwellings that contain between 2,566 to 3,012 square feet of living area. The dwellings were built in 1900 and feature full unfinished basements. One comparable has a fireplace and one comparable has a 413 square foot garage. The comparables sold from February 2007 to August 2008 for prices ranging from \$82,000 to \$91,000 or from \$30.21 to \$33.13 per square foot of living area including land. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued the subject property was 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). The Board finds the appellant did not meet this burden of proof.

The Board finds that the parties submitted a total of seven comparable sale properties for consideration. The Board gave less weight to the appellant's comparables #1 and #3 due to their significantly smaller sizes when compared to the subject's size. The Board gave less weight to the appellant's comparable #4 due to its undisclosed size which is necessary when comparing the property to the subject property. The Board gave less weight to the board of review's comparable #3 due to its sale date occurring over a year prior to the January 1, 2009 assessment date. The Board finds the three remaining comparables are most similar to the subject in location, design, size, age, features

and exterior construction. These comparables sold from April 2008 to February 2009 for prices ranging from \$30,000 to \$91,000 or from \$11.11 to \$30.97 per square foot of living area including land. The subject's estimated market value of \$55,913 or \$18.19 per square foot of living area including land falls within the range of the most similar comparables in the record. After considering adjustments and the differences in the sales comparables when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported by the preponderance of the evidence.

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.