



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

APPELLANT: Janice R. Edwards
DOCKET NO.: 09-01205.001-R-1
PARCEL NO.: 12-32-356-009

The parties of record before the Property Tax Appeal Board are Janice R. Edwards, 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: \$ 5,160
IMPR.: \$ 34,180
TOTAL: \$ 39,340

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 1,385 square feet of living area. The dwelling was built in 1959 and features a full, partially finished basement; central air conditioning; a fireplace and a 336 square foot detached 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, a House/Condo Grid Appreciation Report and a list of 111 single-family dwelling sales from Rockford Township.

The four comparables detailed in the grid are located either one-quarter mile or one-half mile from the subject property. The comparables consist of one-story dwellings of frame or masonry construction that contain between 1,112 to 1,638 square feet of living area. The dwellings were built between 1959 and 1966. Three comparables have central air conditioning, three comparables have a fireplace and each comparable has a garage. No information regarding basements was supplied by the appellant.

The four comparables sold between June 2009 and August 2009 for prices ranging from \$91,900 to \$114,000 or from \$66.64 to \$87.23 per square foot for living area including land. The House/Condo Grid Appreciation Report is comprised of the years 2006 through 2009 and discloses a -14.89% median and a -14.53% average. The list of 111 single-family dwelling sales from Rockford Township has sale dates listed for eight properties. These properties sold from March 2006 to February 2008 for prices ranging from \$104,900 to \$128,000. The appellant's grid comparable #1 is one of the eight properties with sale dates disclosed. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$39,340 was disclosed. The subject's assessment reflects an estimated market value of \$117,961 or \$85.17 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 sale #1 was a foreclosure sale, which previously sold in 2006 for \$123,500. In addition, the board of review claimed comparable #3 is in an inferior market neighborhood where the median sale price is \$13,000 less than the subject's neighborhood.

In support of the subject's assessment, the board of review submitted a grid analysis detailing four suggested comparable sales. The comparable sales are located from one block to six blocks from the subject property. The board of review also included a map that depicted the location of the comparables in relation to the subject. The comparables consist of one-story frame or masonry dwellings that range in size from 1,096 to 1,257 square feet of living area. The dwellings range in age from 45 to 53 years old and feature full basements that are partially finished. Other features include central air conditioning and garages ranging in size from 352 to 483 square feet. One comparable has a fireplace. The comparables sold from July 2008 to July 2009 for prices ranging from \$115,000 to \$120,400 or from \$95.78 to \$104.93 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 gave less weight to the appellant's House/Condo Grid Appreciation Report. This report does not demonstrate the subject's assessment is not reflective of fair market value. The Board also gave less weight to the appellant's list of 111 single-family dwelling sales from Rockford Township. Most important, only eight of the properties included sale dates. However, seven of the sales occurred in 2006 and 2007, which are not indicative of the market value as of the subject's January 1, 2009 assessment date. The remaining sale is the appellant's comparable #1.

The Board finds that both parties submitted detailed information for eight comparable sales for consideration. The Board gave less weight to the appellant's comparable #3 due to its location in a dissimilar neighborhood when compared to the subject property. The Board finds the seven remaining comparables are most similar to the subject in location, design, size, age, features and exterior construction. These comparables sold from July 2008 to August 2009 for prices ranging from \$91,900 to \$120,400 or from \$66.64 to \$104.93 per square foot of living area including land. The subject's estimated market value of \$117,961 or \$85.17 per square foot of living area including land falls within the range established by the most similar comparable sales 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. Guit

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: 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.