



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

APPELLANT: Daniel Collins  
DOCKET NO.: 10-01040.001-R-1  
PARCEL NO.: 12-17-430-007

The parties of record before the Property Tax Appeal Board are Daniel Collins, 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:** \$5,253  
**IMPR.:** \$27,149  
**TOTAL:** \$32,402

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of brick construction containing 1,008 square feet of living area. The dwelling is 50 years old and features include a full unfinished basement, central air conditioning and a 308 square foot garage. The property has a 10,278 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject. The comparables are described as being within one block of the subject. The parcels are improved with a 1.5-story or a 1-story dwelling of frame or brick construction. The homes range in age from 45 to 53 years old and range in size from 1,113 to 1,626 square feet of living area. Each comparable has a full basement, one of which includes finished area. Two of the homes have central air conditioning and one has a fireplace. Each comparable has a garage ranging in size from 231 to 483 square feet of building area. The comparables sold from August 2009 to May 2010 for prices ranging from \$70,001 to \$90,000 or from \$55.35 to \$76.37 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment

to \$28,000 which would reflect a market value of approximately \$84,000 or \$83.33 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$32,402 was disclosed. The subject's assessment reflects a market value of \$97,773 or \$97.00 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for Winnebago County of 33.14% as determined by the Illinois Department of Revenue.

The board of review presented a letter discussing the appellant's evidence and evidence in support of the assessment prepared by the Rockford Township Assessor. As to the appellant's suggested comparables, the assessor contends that comparable #1 is located in a different market neighborhood and has a frame exterior. The assessor also contends that appellant's comparable #2 "has a higher [construction] grade & CDU and is from a higher ranked neighborhood." "Comparable #2 is a 'SW/FINANCIAL' deed & Comparable #3 is from 'GOV (HUD)' deed."

The assessor submitted four comparable sales "from the subject's market neighborhood" where board of review comparable #4 is the same property as appellant's comparable #1. The four comparables are improved with 1-story dwellings of brick or frame construction that range in size from 1,045 to 1,140 square feet of living area. The dwellings range in age from 49 to 55 years old. The comparables are located from 1 to 1.5-miles from the subject property. Features of the comparables include a full basement, two of which include finished area. Each home has central air conditioning and a garage ranging in size from 231 to 504 square feet of building area. The comparables have sites ranging in size from 7,200 to 10,800 square feet of land area. The comparables sold from May to October 2009 for prices ranging from \$85,000 to \$112,000 or from \$76.37 to \$107.18 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as based upon its 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 due to its substantially larger size when compared to the subject and the other suggested comparable homes in the record. The Board has also given reduced weight to appellant's comparable #3 and board of review comparables #2 and #3 as each dwelling enjoys a partially finished basement which is superior to the subject property which has a unfinished basement.

Thus, the Board finds the appellant's comparable #1 (which is also board of review comparable #4) and board of review comparable #1 are the two most similar properties to the subject in location, size, style, exterior construction, features, age and/or land area. These properties also sold proximate in time to the assessment date at issue. Due to their similarities to the subject, these two comparables received the most weight in the Board's analysis. The comparables sold for prices of \$85,000 and \$112,000 or for \$76.37 and \$107.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$97,773 or \$97.00 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis.

Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not 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. Guit*

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Chairman

*K. L. Fern*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*Mario Morris*

\_\_\_\_\_  
Member

*[Signature]*

\_\_\_\_\_  
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: July 19, 2013

*Allen Castrovillari*

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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.