



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

APPELLANT: Eduardo & Lucia Meza  
DOCKET NO.: 13-00659.001-R-1  
PARCEL NO.: 12-21-328-015

The parties of record before the Property Tax Appeal Board are Eduardo & Lucia Meza, the appellants, 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:** \$15,842  
**IMPR.:** \$59,633  
**TOTAL:** \$75,475

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Winnebago County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story dwelling of frame construction with 2,067 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 792 square foot garage. The property has a

13,228 square foot site and is located in Rockford Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located from 2 blocks to 3-miles from the subject property. Each of the comparables has the same neighborhood code assigned by the assessor as the subject property. The comparables consist of one-story frame or brick dwellings that were built between 1989 and 2004. The homes range in size from 2,541 to 5,148 square feet of living area and feature full basements, two of which have finished areas. Each home has central air conditioning, one or three fireplaces and a garage ranging in size from 576 to 1,022 square feet of building area. These sales occurred between October 2011 and June 2012 for prices ranging from \$220,000 to \$500,000 or from \$76.43 to \$112.16 per square foot of living area.

Based upon the average per-square-foot selling price of these properties of \$92.26, the appellants requested an assessment for the subject reflective of an estimated market value of \$190,701.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,475. The subject's assessment reflects a market value of \$227,677 or \$110.15 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Winnebago County of 33.15% as determined by the Illinois Department of Revenue.

In rebuttal the board of review through a letter prepared by Cindy Onley and Brian Wilson, Rockford Township Deputy Assessors, noted that appellants' comparable sales #3 and #4 were "custom" one-story dwellings. The township assessors acknowledged that all of the appellants' comparables are from the subject's market neighborhood with comparables #1, #2 and #3 being in the subject's subdivision. The assessors further noted differences in total rooms, bedroom counts, family rooms, bathrooms and/or half baths along with finished basement square footages which differ from property to property. As to appellant's comparable #4, the property reportedly actually has five fireplaces, not three as reported by the appellants. Additionally, differences in garage size were noted between the subject and the appellants' comparables.

In support of its contention of the correct assessment the board of review through the township assessors submitted information

on three comparable sales where board of review comparable #2 is the same property as appellants' comparable #1 and board of review comparable #3 is the same property as appellants' comparable #2.

The one new comparable property is board of review comparable #1, a one-story frame dwelling built in 2003. The home contains 2,246 square feet of living area, a full unfinished basement, central air conditioning, a fireplace and a 794 square foot garage. The property sold in May 2013 for \$242,000 or \$107.75 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

### **Conclusion of Law**

The appellants contend 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. 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #3 and #4 as each of these dwelling is significantly larger than the subject dwelling making them dissimilar to the subject.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #2 along with the board of review comparable sales which include both appellants' sales #1 and #2. These three most similar comparables sold between October 2011 and May 2013 for prices ranging from \$220,000 to \$285,000 or from \$85.04 to \$112.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$227,677 or \$110.15 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

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evidence the Board finds 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting 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: November 20, 2015

*A. Proctor*

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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.