



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

APPELLANT: Jerzy Domyslawski  
DOCKET NO.: 15-06168.001-R-1  
PARCEL NO.: 12-14-177-012

The parties of record before the Property Tax Appeal Board are Jerzy Domyslawski, the appellant, and the Winnebago County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$9,415  
**IMPR.:** \$48,642  
**TOTAL:** \$58,057

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 2015 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 two-story dwelling of aluminum/vinyl siding exterior construction with 2,370 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached two-car garage of 940 square feet of building area. The property has a 10,708 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within one-half of a mile of the subject property. The comparables consist of two-story aluminum/vinyl siding dwellings that were built between 1981 and 2004. The homes range in size from 1,961 to 3,130 square feet of living area. Features include central air conditioning and a fireplace for each dwelling. Additional descriptive data has been drawn from the board of review's reiteration of the appellant's comparables including that each home has a full basement and an attached garage

ranging in size from 484 to 794 square feet of building area. The comparables were described as selling between April 2013 and April 2014 for prices ranging from \$124,900 to \$134,500 or from \$42.08 to \$68.58 per square foot of living area, including land.

Based on this evidence the appellant requested a total reduced assessment of \$41,667 which would reflect a market value of approximately \$125,000 or \$52.74 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,057. The subject's assessment reflects a market value of \$174,188 or \$73.50 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Winnebago County of 33.33% as determined by the Illinois Department of Revenue.

The assessing officials contend that the appellant's comparables, while two-story dwellings, are a "different style" than the subject which is called an "other"; the appellant's comparables are either "Colonial" or "Tudor." Photographs were included which depict each home as a two-story with an attached garage. In addition, it was noted that appellant's comparables #3 and #4 were bank REO sales and comparable #4 is in a different neighborhood code assigned by the assessor than the subject property.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story aluminum/vinyl siding dwellings that were built between 1995 and 2008. The homes range in size from 2,064 to 2,930 square feet of living area. Each home has an unfinished basement, central air conditioning, fireplace and an attached garage ranging in size from 504 to 832 square feet of building area. The comparables sold between December 2012 and November 2013 for prices ranging from \$150,500 to \$246,000 or from \$70.72 to \$88.55 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 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. 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 due to its older age and larger living area when compared to the subject dwelling. The Board has also given reduced weight to board of review comparables #1 and #2 as these

properties each sold in December 2012, a date remote in time to the valuation date at issue and less likely to be indicative of the subject's market value as of January 1, 2015.

As to the board of review's notation that two of the appellant's sales were bank REO properties. The Board takes notice that Public Act 96-1083 amended the Property Tax Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

Section 1-23 of the Property Tax Code provides:

Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Section 16-183 provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

On this record, the Board finds the best evidence of market value to be appellant's comparable sales #1 through #3 along with board of review comparable sales #3 and #4. These five most similar comparables sold between April 2013 and February 2014 for prices ranging from \$124,900 to \$246,000 or from \$58.86 to \$83.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$174,188 or \$73.50 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well-supported by board of review comparable sale #3 once adjustments are considered for differences. The Board also recognizes that board of review comparable #4 has a substantially higher value than the other comparable sales and is also newer construction than the subject property. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on this record.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: March 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jerzy Domyslawski  
1938 Grandchester Place  
Rockford, IL 61107

COUNTY

Winnebago County Board of Review  
Winnebago County Admin. Bldg.  
404 Elm Street  
Rockford, IL 61101