



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

APPELLANT: Abelardo & Elda Espinoza  
DOCKET NO.: 16-07450.001-R-1  
PARCEL NO.: 08-32-253-019

The parties of record before the Property Tax Appeal Board are Abelardo & Elda Espinoza, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$2,920  
**IMPR.:** \$31,762  
**TOTAL:** \$34,682

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 2016 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 is improved with a one-story single-family dwelling of brick exterior construction situated on an 8,311-square foot lot. The dwelling was built in 1963 and contains 1,112-square feet of living area. Features of the home include a basement and central air conditioning<sup>1</sup>. The dwelling is located in Loves Park, Harlem Township, Winnebago County.

The appellants filed a direct appeal based on overvaluation. In support of this argument, the appellants' attorney submitted limited information on five comparable sales located from 0.13 to 0.99 of a mile from the subject. The lot sizes of the comparables were not disclosed. The comparables consist of one-story single-family dwellings of frame exterior construction built from 1964 to 1974. The dwellings range in size from 902 to 1,197 square feet of living area. The

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<sup>1</sup> The decision in Docket No. 15-00033.001-R-1, submitted by both parties, shows that the subject has a basement finished area and 720-square foot garage. This information is not included on appellants' grid analysis.

comparables each have a full basement and one comparable has a fireplace. The comparables sold from February 2015 to October 2016 for prices ranging from \$26,000 to \$64,900 or from \$28.82 to \$54.22 per square foot of living area, including land. The appellants also attached a copy of the Final Administrative Decision rendered by the Property Tax Appeal Board in Docket No. 15-00033.001-R-1 in which the total assessment was reduced to \$34,075.

Based on this evidence, the appellants requested an assessment of \$14,628 which reflects a market value of approximately \$43,884 or \$39.46 per square foot of living area, land included, based on the 2016 three-year statutory level of assessment for Winnebago County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,682. The subject's assessment reflects a market value of approximately \$103,994 or \$93.52 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Winnebago County of 33.35% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review also submitted a copy of the Final Administrative Decision rendered by the Property Tax Appeal Board in Docket No. 15-00033.001-R-1 showing that the total assessment was reduced to \$34,075, which after applying the equalization factor of 1.0178 results in a total assessment of \$34,682 for 2016. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellants' attorney submitted a brief in which she contends that since the board of review did not respond or object to appellants' comparable sales, this should serve as an admission that the sales are acceptable and should be considered in determining a fair market value, using the median price of the submitted comparables.

### **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 have not met this burden of proof and a reduction in the subject's assessment is not warranted.

Both parties submitted a copy of the Final Administrative Decision rendered by the Property Tax Appeal Board in Docket No. 15-00033.001-R-1 in which the total assessment was reduced to \$34,075. The appellants presented limited information on five suggested comparable properties for the Board's consideration. The board gave less weight to the appellants' comparables which are all of frame exterior construction, dissimilar to the subject's brick exterior construction. Further, the appellants' attorney failed to provide specifics regarding such features of the comparables' as basement finish and lot size, which detracts from the weight of the evidence. Also, the decision in Docket No. 15-00033.001-R-1 states that the subject has a finished basement area and 720-square foot garage, but said features are not reflected in appellants' grid analysis which calls into doubt the accuracy and completeness of the submitted information.

The Board finds the best evidence of market value to be the Final Administrative Decision rendered by the Property Tax Appeal Board in Docket No. 15-00033.001-R-1 in which the total assessment was reduced to \$34,075 which reflects a market value of approximately \$103,994 or \$93.52 per square foot of living area, including land. As neither party submitted any evidence of a change in conditions or circumstances in the subject property since that date, the Board finds a reduction in the subject's assessment is not warranted.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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: December 18, 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

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