



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

APPELLANT: Prudencio Duarte  
DOCKET NO.: 17-00030.001-R-1  
PARCEL NO.: 11-14-463-008

The parties of record before the Property Tax Appeal Board are Prudencio Duarte, the appellant, 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:** \$3,296  
**IMPR.:** \$19,589  
**TOTAL:** \$22,885

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 2017 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 two-family dwelling of aluminum/vinyl exterior construction with 2,229 square feet of living area that was built in 1910. Features of the dwelling include a full unfinished basement, central air conditioning and a 320-square foot detached garage.<sup>1</sup> The dwelling has a 7,500-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 limited information on five comparable sales. The appellant's attorney failed to provide any specifics regarding the comparables' exterior construction, basement finish or lot size for a comparative analysis. The comparables are located from 0.19 to 0.68 of a mile from the

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<sup>1</sup> Appellant's attorney provided limited information regarding the features of both the subject property and the comparables. Additional descriptive details about the subject were submitted by the board of review.

subject. None of the comparables have the same neighborhood code as the subject. The comparables are two-story two-family dwellings constructed from 1900 to 1920 that range in size from 2,088 to 2,648 square feet of living area. Features include a full basement and central air conditioning. Two comparables each have a fireplace. The comparables sold from February 2016 to February 2017 for prices ranging from \$14,000 to \$30,000 or from \$5.85 to \$14.37 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$6,533 reflecting a market value of approximately \$19,599 or \$8.79 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,885. The subject's assessment reflects a market value of approximately \$68,212 or \$30.60 per square foot of living area, land included, when using the 2017 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 submitted information on three comparable sales. The properties all have the same neighborhood code as the subject. They are located an undisclosed distance from the subject as depicted on a map submitted by the board of review. The lot sizes of the comparables were not disclosed. The comparables consist of two-story two-family dwellings of masonry and frame exterior construction. The dwellings were built from 1964 to 1968 and range in size from 2,024 to 2,184 square feet of living area. The comparables have full basements and central air conditioning. Two comparables have 525 and 528-square foot attached garages and one comparable has a 440-square foot detached garage. The comparables sold from July 2015 to June 2017 for prices ranging from \$89,900 to \$93,000 or from \$41.16 to \$45.95 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal contending that the board of review's comparables should be given less weight as they are located almost 2.5 miles distance from the subject and are over 50 years newer in age when compared to the subject. Further, the 2015 sale of comparable #3 is too remote in time to establish market value as of the January 2017 assessment date of the subject.

### **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 presented sales data for eight suggested comparable properties for the Board's consideration. Notwithstanding that board of review comparable #3's 2015 sale is dated in relation to the subject's January 2017 assessment date, the Board finds that neither parties' comparables are particularly similar to the subject for an effective comparison. For example, the board of review's comparables are not located in close proximity to the subject and are of newer

construction when compared to the subject. Further, the appellant's attorney failed to provide any specifics regarding the comparables' exterior construction, basement finish or lot size for a comparative analysis.

Both parties' comparables sold from July 2015 to February 2017 for prices ranging from \$14,000 to \$93,000 or from \$5.85 to \$45.95 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$68,212 or \$30.60 per square foot of living area, including land. After considering the numerous adjustments for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is 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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