



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

APPELLANT: Prudencio Duarte
DOCKET NO.: 17-00031.001-R-1
PARCEL NO.: 11-14-463-015

The parties of record before the Property Tax Appeal Board are Prudencio Duarte, the appellant, by attorney Jessica Hill-Magiera 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: \$5,777
IMPR.: \$20,851
TOTAL: \$26,628

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 is improved with a two-story dwelling of stucco exterior construction with 2,546 square feet of living area. The dwelling was constructed in 1900. Features of the dwelling include two apartments, a full basement, central air conditioning, one fireplace and a detached garage with 740 square feet of building area. The property 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 a property tax analysis using five comparable sales. The comparables were improved with two-story dwellings that range in size from 2,392 to 2,788 square feet of living area. The dwellings were constructed from 1900 to 1915. Each comparable is a two-family residence with a full basement and central air conditioning. One comparable has a fireplace. The sales occurred from August 2016 to February 2017 for prices ranging from \$14,000 to \$40,500 or from \$5.85 to \$14.53 per square foot of living area, including land. Based on these

sales the appellant requested the subject's assessment be reduced to \$8,312 to reflect a market value of \$24,938.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,628. The subject's assessment reflects a market value of \$80,060 or \$31.45 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Winnebago County of 33.26% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of stucco, brick or aluminum and vinyl exterior construction that range in size from 2,184 to 2,888 square feet of living area. The dwellings were constructed from 1900 to 1940. Each comparable has two apartments and a full basement. Two comparables each have a detached garage with 400 square feet of building area. One comparable has the same neighborhood code as the subject property. The comparables sold from February 2015 to April 2017 for prices ranging from \$62,900 to \$105,000 or from \$28.49 to \$36.36 per square foot of living area, including land. The board of review submitted a map depicting the location of the subject property and the board of review comparables.

In rebuttal the board of review asserted that the appellant's sales are not located in the same market area as the subject property while the four comparables identified by the township assessor are all in competing market neighborhoods.

Appellant's counsel submitted rebuttal comments with respect to the board of review comparable sales.

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 record contains nine sales submitted by the parties to support their respective positions. The comparables have varying degrees of similarity to the subject property, however, the comparable most similar to the subject property in location was board of review comparable #1. This property was also similar to the subject in age, size and features. The comparable sold in April 2017 for a price of \$105,000 or \$36.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$80,060 or \$31.45 per square foot of living area, including land, which is well supported by the best comparable sale in the record. Based on this 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. 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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