



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

APPELLANT: Kent and Kristen Johansen  
DOCKET NO.: 17-00032.001-R-1  
PARCEL NO.: 08-34-106-003

The parties of record before the Property Tax Appeal Board are Kent and Kristen Johansen, the appellants, 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:** \$8,618  
**IMPR.:** \$49,410  
**TOTAL:** \$58,028

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 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 one-story residential condominium unit with a vinyl and brick exterior construction with 1,640 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and an attached garage with 462 square feet of building area. The property is located in Loves Park, Harlem Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales improved with one-story dwellings of frame or vinyl exterior construction that range in size from 1,376 to 1,533 square feet of living area. The dwellings were constructed from 1989 to 2008. Each comparable has a basement, central air conditioning, one fireplace and a garage that range in size from 440 to 462 square feet of building area. The comparables were located from .29 of a mile to .78 of a mile from the

subject property. The comparables sold from October 2015 to February 2017 for prices ranging from \$94,000 to \$134,900 or from \$68.31 to \$92.91 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$43,857 reflecting a market value of \$131,584 or \$80.23 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 \$58,028. The subject's assessment reflects a market value of \$174,468 or \$106.38 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 five comparable sales identified by the township assessor. The comparables were improved with one-story residential condominium units that range in size from 1,412 to 1,666 square feet of living area. The dwellings were constructed from 2004 to 2008. Each comparable has a full basement that is partially finished, central air conditioning, one fireplace and a garage ranging in size from 484 to 512 square feet of building area. The assessor indicated that each comparable was located in the subject's immediate neighborhood, less than two blocks from the subject property. The assessor provided a map depicting the location of the comparables in relation to the subject property. These properties sold from June 2014 to November 2015 for prices ranging from \$170,000 to \$203,500 or from \$104.68 to \$139.87 per square foot of living area, including land.

In rebuttal the township assessor stated that the appellant's comparables were located in a different market neighborhood than the subject property, were of a lesser quality grade than the subject property, had fewer plumbing fixtures than the subject property and none had a finished basement as does the subject property.

In rebuttal the appellant's counsel argued the sales provided by the board of review should be given less weight due to the transactions not occurring proximate in time to the assessment date.

### **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 Board finds the best evidence of market value to be the comparables submitted by the board of review. Although the comparables provided by the board of review did not sell as proximate in time to the assessment date as the appellants' comparables, the board of review comparables were superior to the comparable sales provided by the appellants in location, style, quality of construction, age and features. Due to these more similar property characteristics the board of review comparables were given more weight. These most similar comparables sold for prices

ranging from \$170,000 to \$203,500 or from \$104.68 to \$139.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$174,468 or \$106.38 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board finds the board of review sales demonstrate the subject property is not overvalued. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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: January 15, 2019



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

Kent and Kristen Johansen, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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