



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

APPELLANT: John & Jean Frana
DOCKET NO.: 17-00197.001-R-1
PARCEL NO.: 11-23-179-004

The parties of record before the Property Tax Appeal Board are John & Jean Frana, 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: \$8,197
IMPR.: \$62,467
TOTAL: \$70,664

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 consists of a two-story dwelling of masonry and construction with 3,278 square feet of living area. The dwelling was constructed in 1900. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached garage with 1,145 square feet of building area. The property is located in Rockford, Rockford Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales improved with two-story dwellings that range in size from 2,898 to 3,564 square feet of living area. The dwellings were built from 1900 to 1920. Each property has a full unfinished basement and central air conditioning. Five of the comparables have one or two fireplaces. Two of the comparables have the same assessment neighborhood code as the subject property. The sales occurred from March 2016 to December

2016 for prices ranging from \$59,708 to \$160,000 or from \$19.19 to \$51.25 per square foot of living area, land included. The appellants requested the subject's total assessment be reduced to \$33,631.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,664. The subject's assessment reflects a market value of \$212,459 or \$64.81 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 selected by the township assessor. The comparables are improved with two-story dwellings of brick, frame or aluminum/vinyl exterior construction that range in size from 2,619 to 4,170 square feet of living area. The dwellings were built from 1900 to 1925. Each comparable has a full basement with three having recreation rooms, central air conditioning and one fireplace. Comparables #2 through #5 have detached garages ranging in size from 440 to 704 square feet of building area. Comparable #4 also has an attached garage with 459 square feet of building area. Three comparables have the same assessment neighborhood code as the subject property. The sales occurred from February 2015 to February 2017 for prices ranging from \$173,500 to \$390,000 or from \$60.64 to \$93.53 per square foot of living area, including land.

The appellants' counsel submitted rebuttal comments asserting that board of review sales #1, #3 and #4 were not comparable due to size, location and/or date of sale.

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 appellants' comparable sales #1 and #5 and board of review sales #1, #2 and #3. Each of these comparables has the same assessment neighborhood code as the subject property as well as being relatively similar to the subject dwelling in style, age and features, with the exception the appellants failed to disclose whether their comparables have garages. These properties sold proximate in time to the assessment date for prices ranging from \$90,000 to \$213,000 or from \$30.32 to \$81.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$212,459 or \$64.81 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given the remaining comparables due to differences from the subject in location, size and/or date of sale. 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: April 21, 2020



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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