



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

APPELLANT: Masoud Moallem  
DOCKET NO.: 17-00347.001-R-1  
PARCEL NO.: 12-09-152-002

The parties of record before the Property Tax Appeal Board are Masoud Moallem, the appellant; 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:** \$10,845  
**IMPR.:** \$39,719  
**TOTAL:** \$50,564

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 one-story single-family dwelling of brick and frame exterior construction with 1,665<sup>1</sup> square feet of living area. The dwelling was 33 years old and featured a basement with a finished area, central air conditioning, two fireplaces and a garage containing 648 square feet of building area. The property has a 15,821-square foot site and 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 restricted use appraisal estimating the subject property had a market value of \$128,000 as of January 1, 2017. The restrictive use appraisal was signed by Joseph Magdziarz III, a certified residential real estate appraiser. The appraisal report stated that “[t]he intended use is to determine the market value for assessment protest purposes.”

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<sup>1</sup> The parties differ slightly as to the subject’s dwelling size. The Board finds the minor discrepancy will not impact the Board’s decision or its analysis in this appeal.

In arriving at a market value estimate, the appraiser developed the sales comparison approach to value using three comparable sales improved with one-story single-family dwellings of brick and frame exterior construction. The properties were located from .11 to .67 of a mile from the subject property. The homes ranged in size from 1,621 to 1,933 square feet of living area and ranged in age from 30 to 48 years old. The comparables each featured a basement with one having a full exposure. The features of each home also included central air conditioning, a fireplace, and a 2-car garage. The properties had sites ranging from 10,400 to 14,724 square feet of land area. The sales of the properties occurred from August to December 2016 for prices ranging from \$127,000 to \$136,900 or from \$67.77 to \$84.45 per square foot of living area, including land. After making adjustments to the comparables for differences when compared to the subject, the appraiser arrived at adjusted sale prices ranging from \$126,800 to \$133,400 or from \$65.60 to \$82.29 per square foot of living area, including land. Based on these sales, the appraiser arrived at an estimated value for the subject property of \$128,000 or \$76.88 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,564. The subject's assessment reflects a market value of \$152,026 or \$91.30 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 three comparable sales improved with one-story single-family dwellings of frame or masonry and frame exterior construction that ranged in size from 1,548 to 2,276 square feet of living area. The homes were either 44 or 47 years old and were located from .1 to .3 of a mile from the subject and in the same neighborhood code as the subject as defined by the local assessor. The comparables each featured a full basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 552 to 704 square feet of building area. The properties had sites ranging in size from 16,214 to 21,755 square feet of land area. The sales of the comparables occurred from July 2016 to April 2017 for prices of \$170,000 or \$185,000 or from \$74.69 to \$119.51 per square foot of living area, including land. The board of review evidence also included a map with location markings of both parties' comparable sales which depicts appellant's comparables #2 and #3 to be located a considerable distance from the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a narrative report critiquing the sales used by the board of review and contending that the subject property was valued by a licensed appraiser who utilized "objective" comparables in contrast to the township assessor whose assessment practices are inherently flawed.<sup>2</sup>

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<sup>2</sup> The appellant argued that the township assessor "cherry picked" properties that have recently sold and likely underwent interior upgrades resulting in higher sale prices. The Board finds this argument unpersuasive as there is no evidence in this record regarding the interior condition of either party's comparables.

### **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.

As an initial matter regarding the appellant's appraisal, the Board gave less weight to the value conclusion due to the appraiser's use of two properties that were not located proximate to the subject property when other similar homes within the subject's neighborhood were available for comparison as demonstrated by the comparables submitted by the board of review. The Board finds that the aforementioned facts undermine and detract from the appraiser's conclusion of the value.

Including the raw sales in the appraisal, the record contains six comparable sales submitted by the parties that had varying degrees of similarity to the subject property. The Board gave less weight to appellant's comparables #2 and #3 due to being less proximate in location when compared to the subject. The Board gave less weight to board of review comparable #3 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the comparable sale #1 contained in the appellant's appraisal report along with board of review comparables #1 and #2. These three comparables are most similar to the subject in location, design, dwelling size, and most features. These best comparables sold from July to September 2016 for prices ranging from \$136,900 to \$185,000 or from \$84.45 to \$119.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$152,026 or \$92.14 per square foot of living area, land included, which falls within the range established by the most similar comparables in this record. After considering adjustments to the comparables for some differences from the subject such as the comparables' older construction, the Board finds that the subject's assessment is supported. Therefore, based on this evidence, the Board finds that 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.

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Chairman



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Member



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Member



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Member



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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: February 18, 2020



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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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