



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

APPELLANT: Russell Kaney & Nancy Kiefer  
DOCKET NO.: 18-01097.001-R-1  
PARCEL NO.: 14-09-451-005

The parties of record before the Property Tax Appeal Board are Russell Kaney & Nancy Kiefer, the appellants, and the Winnebago County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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:** \$19,284  
**IMPR.:** \$89,948  
**TOTAL:** \$109,232

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a 2017 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2018 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 vinyl exterior construction with approximately 2,259 square feet of living area.<sup>1</sup> The dwelling was constructed in 2012. Features of the home include a full unfinished basement with egress through the garage only, central air conditioning, two fireplaces and an attached two+-car garage. Additional features of the subject property include a 1,900 square foot barn. The property has a 13.85-acre site and is located in Winnebago, Winnebago Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal estimating the subject property had a market value of \$318,000 as of January 1, 2019.

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<sup>1</sup> The Board finds the only evidence of subject's dwelling size was presented by the appellants as the board of review failed to respond to this pending appeal.

The appellants also submitted a copy of the Final Administrative Decision of the Property Tax Appeal Board issued in Docket No. 17-00078.001-R-1 reducing the assessment of the subject property to \$104,769. The appellants further reported that the subject property is an owner-occupied residence.

Based on this evidence, the appellants requested a reduction in the subject's 2018 assessment to \$104,769 as was issued in Docket No. 17-00078.001-R-1.

The appellants also reported that the 2018 assessment of the subject property reflected a total assessment of \$111,501. The Board finds that this assessment reflects a market value of \$334,436, including land, when using the 2018 three-year median level of assessment for Winnebago County of 33.34% as determined by the Illinois Department of Revenue.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on June 4, 2020.

### 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record reveals that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-00078.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$104,769 based on equity and the weight of the evidence of record.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, **subject to equalization**, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

(Emphasis added.)

The Property Tax Appeal Board takes judicial notice that Winnebago County assessing officials issued a 2018 township equalization factor of 1.0426 in Winnebago Township. (See 86

Ill.Admin.Code §1910.90(i); see also [wincoil.us/media/297131/equalization\\_factors\\_2006-2020.pdf](http://wincoil.us/media/297131/equalization_factors_2006-2020.pdf))

The Property Tax Appeal Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. The record further indicates that the subject property is an owner occupied dwelling and that the 2017 and the 2018 tax years are within the same general assessment period in Winnebago County. This finding is pursuant to section 16-185 of the Code (35 ILCS 200/16-185). The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2017 tax year or that the decision of the Property Tax Appeal Board for the 2017 tax year was reversed or modified upon review.

Furthermore, the Board finds the only evidence of market value in the record to be the appraisal submitted by the appellants. The subject's 2018 assessment reflects a market value of \$334,436, which is above the appraised value presented by the appellants of \$318,000. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

Furthermore, given the terms of the Property Tax Code, the Property Tax Appeal Board finds it has no authority to further reduce the assessment of the subject property beyond the 2017 decision where a reduction in assessment to an owner occupied residence was already issued within the general assessment period. In conclusion, the Board finds any further reduction in the subject's assessment, beyond the prior year decision plus any applicable equalization factor, is not appropriate given the specific terms of the Property Tax Code in Section 16-185 (35 ILCS 200/16-185). Therefore, the Board has examined the evidence submitted by the appellants, analyzed the applicable provisions of the Property Tax Code related to owner occupied property with a previous year reduction decision from the Board and finds that a reduction in the 2018 assessed valuation of the subject property is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 1.0426.

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 19, 2021



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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