



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

APPELLANT: Oday Alhaddad  
DOCKET NO.: 18-01131.001-R-1  
PARCEL NO.: 12-27-377-015

The parties of record before the Property Tax Appeal Board are Oday Alhaddad, the appellant, by attorney James E. Tuneberg of Guyer & Enichen in Rockford; 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:** \$7,918  
**IMPR.:** \$44,260  
**TOTAL:** \$52,178

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 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 split-level dwelling of vinyl siding exterior construction with 1,620 square feet of above-grade living area. The dwelling was constructed in 1999. Features of the home include a basement with finished area, two fireplaces, and a 3-car garage containing 876 square feet of building area. The property has a 12,816 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 information on four comparable sales located from .5 of a mile to 2.6 miles from the subject property. The comparables have sites that range in size from 10,398 to 17,489

square feet of land area. The comparables are improved with two, tri-level<sup>1</sup> dwellings and two, split-level dwellings of siding exterior construction ranging in size from 1,376 to 1,418 square feet of above-grade living area. The dwellings were built from 1989 to 1994. Each comparable has a basement with finished area, central air conditioning, a fireplace and a 2.5-car or a 3-car garage containing 576 or 876 square feet of building area. The comparables sold from March 2015 to September 2017 for prices ranging from \$95,000 to \$135,000 or from \$69.04 to \$95.20 per square foot of above-grade living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$46,418 reflecting a market value of approximately \$139,268 or \$85.97, using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,178. The subject's assessment reflects a market value of \$156,503 or \$96.61 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Winnebago County of 33.34% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review asserted that the appellant's comparables #2, #4 and #5 are located in inferior neighborhoods. The board of review also argued that the appellant's comparable #1 is not comparable as it is a bi-level dwelling.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .3 of a mile to 2.2 miles from the subject property. The comparables are improved with two, bi-level dwellings and two, split-level dwellings of vinyl siding exterior construction ranging in size from 1,374 to 1,778 square feet of above-grade living area. The dwellings were constructed from 1996 to 2003. The comparables each feature a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 748 to 776 square feet of building area. The comparables sold from December 2017 to April 2018 for prices ranging from \$162,000 to \$201,100 or from \$105.19 to \$131.31 per square foot of above-grade living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant provided the MLS sheets for each of the board of review comparables. Counsel asserted that board of review comparables #1, #2 and #3 are not like-style split-level dwellings. The listing sheets provided by the appellant describes board of review comparables #1 and #3 as bi-level dwellings and board of review comparable #2 is described as having living area above the garage. Counsel noted that board of review comparable #4 is a like-style split-level dwelling with similar amenities to the subject. The appellant reaffirms a reduction in the subject's assessment.

### **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

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<sup>1</sup> The appellant provided Multiple Listing Service Sheets associated with the sale of each comparable. The listing sheets described comparables #1 and #2 as tri-level dwellings which differs from the description shown in the grid analysis provided by the appellant.

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 no reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in location, land area, dwelling size, design, age and/or sale date. Nonetheless, the Board gave less weight to the appellant's comparable #2 and #3 based on their sale dates in 2015 and 2016, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date. The Board gave reduced weight to board of review comparables #1 and #4 which differ from the subject in land area or location being more than 2 miles away.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4, and board of review comparables #2 and #3. These four comparables are relatively similar to the subject in location, dwelling size, age and features. They sold from May 2017 to April 2018 for prices ranging from \$95,000 to \$201,100 or from \$69.04 to \$113.10 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$156,503 or \$96.61 per square foot of above-grade living area, land included, which is within the range established by the best comparable sales contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and 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.



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: February 16, 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

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