



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

APPELLANT: Jadwiga and Jacek Komenda  
DOCKET NO.: 19-02116.001-R-1  
PARCEL NO.: 12-29-205-022

The parties of record before the Property Tax Appeal Board are Jadwiga and Jacek Komenda, the appellants, 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:** \$2,781  
**IMPR.:** \$39,436  
**TOTAL:** \$42,217

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 2019 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 duplex of brick construction with 2,430 square feet of living area. The duplex was built in 1970. Features of the property include a full unfinished basement, central air conditioning, and an attached garage with 840 square feet of building area.<sup>1</sup> The property has a 7,872 square foot site and 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 four comparable sales improved with one-story duplexes of brick or masonry and frame construction ranging in size from 2,220 to 2,452 square feet of living area. The duplexes were built from 1966 to 1969. Each property has a full or partial basement

---

<sup>1</sup> The appellants describe the duplex as having no fireplace while the board of review described the building as having two fireplaces.

with three being partially finished. Each property has central air conditioning and a garage ranging in size from 528 to 748 square feet of building area. The comparables have sites ranging in size from .28 to .44 acres. Each comparable has the same neighborhood code as the subject property and are located from .4 to 1.9 miles from the subject property. The sales occurred from September 2016 to February 2019 for prices ranging from \$87,500 to \$139,900 or from \$39.41 to \$57.06 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$37,446.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,217. The subject's assessment reflects a market value of \$126,474 or \$52.05 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Winnebago County of 33.38% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story duplexes of brick or aluminum/vinyl exterior construction that range in size from 2,058 to 2,160 square feet of living area. The comparables were built from 1963 to 1991. Each property has a basement with three having finished area, central air conditioning, and a garage ranging in size from 528 to 638 square feet of building area. The comparables have sites ranging in size from 10,912 to 16,212 square feet of land area. Each comparable has the same neighborhood code as the subject property and is located from .5 to 4.9 miles from the subject property. The sales occurred from March 2018 to December 2018 for prices ranging from \$119,000 to \$136,000 or from \$55.87 to \$62.96 per square foot of living area, including land. The board of review requested the assessment be sustained.

In rebuttal the appellants asserted that of the eight comparables submitted by the parties, six have finished basement area. The appellants further noted that each of the board of review sales is smaller than the subject duplex, three have more bathrooms than the subject, and comparable #1 is 21 years newer than the subject property.

### **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 record contains eight sales submitted by the parties to support their respective positions. The Board gives less weight to appellants' comparables #3 and #4 due to the sale dates occurring in February 2017 and September 2016, respectively, which are not as proximate in time to the assessment date as the remaining comparables sales. The Board gives less weight to board of review comparable #1 as this duplex is 21 years newer than the subject property. The five remaining comparables are relatively similar to the subject in age but four differ from the subject in size, each being smaller, and four comparables have finished basement area whereas the subject has an unfinished basement. The differences in size would indicate that the smaller

duplexes would have a market value greater than the subject on a square foot basis due to economies of scale. Those comparables with finished basement area would require a downward adjustment to make these properties more equivalent to the subject property. Overall, the five remaining comparables sold for prices ranging from \$105,000 to \$139,900 or from \$46.71 to \$62.96 per square foot of living area, including land. Appellants' comparable #2 and board of review comparable #4 are most similar to the subject in location. These two properties sold for prices of \$139,900 and \$119,000 or for \$57.06 and \$55.87 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$126,474 or \$52.05 per square foot of living area, including land, which is below four of the five best comparables on a square foot basis. Additionally, the subject's assessment reflects a market value below the two comparables most similar to the subject in location on a square foot basis, which is justified considering differences in size and features. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct.

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: June 8, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jadwiga and Jacek Komenda, by attorney:  
James E. Tuneberg  
Guyer & Enichen  
2601 Reid Farm Road  
Suite B  
Rockford, IL 61114-6677

COUNTY

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