



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

APPELLANT: Jadwiga and Jacek Komenda
DOCKET NO.: 19-02118.001-R-1
PARCEL NO.: 12-28-354-017

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: \$5,671
IMPR.: \$40,213
TOTAL: \$45,884

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 ranch-style, two-family dwelling of frame exterior construction with 2,579 square feet of living area. The dwelling was constructed in 1967. Features of the home include an unfinished basement, central air conditioning, and a garage containing 552 square feet of building area. The property has an 18,061 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 located in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 12,197 to 19,166 square feet of land area and are improved with similar ranch-style, two-family dwellings with brick or masonry and frame exterior construction that range in size from 2,220 to 2,452 square feet of living area. The dwellings were built from 1966 to 1969. Each dwelling has

a basement with three being partially finished. Each home also has central air conditioning and a garage ranging in size from 528 to 748 square feet of building area. The comparables sold 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 also provided the Multiple Listing Service (MLS) sheets associated with three of the comparable sales.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$39,742 which would reflect an approximate market value of \$119,238 or \$46.23 per square foot of living area, land included, when applying the statutory level of assessment for Winnebago County of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,884. The subject's assessment reflects a market value of \$137,460 or \$53.30 per square foot of living area, land included, when applying 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 located within the same assessment neighborhood code as the subject property. The board of review comparable #1 was also submitted by the appellants as comparable #2. The comparables have parcels ranging in size from 10,913 to 19,233 square feet of land area and are improved with similar ranch-style, two-family dwellings with brick or aluminum and vinyl exterior construction that range in size from 2,058 to 2,452 square feet of living area. The dwellings were built from 1963 to 1991. Each dwelling has a basement with three being partially finished. Each home also has central air conditioning and a garage ranging in size from 572 to 638 square feet of building area. One comparable has two fireplaces. The comparables sold from August to December 2018 for prices ranging from \$122,000 to \$139,900 or from \$57.01 to \$62.96 per square foot of living area, including land. The board of review also submitted a memorandum prepared by the Township Assessor's Office contending that the subject's neighborhood had experienced an increase in property values from 2016 to 2018 based on the median sales price of similar homes during that period as well as critiquing two appellants' comparables based on their older sale dates. The board of review also submitted the property record card for the subject and an aerial map depicting the locations of the board of review comparable properties.

Based on this evidence, the board of review requested a confirmation of the subject's assessment.

In rebuttal, the appellants' counsel argued that three comparables submitted by the board of review are smaller in dwelling size compared to the subject which results in a higher price per square foot of living area, and one comparable is 21 years newer than the subject.

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 a total of seven comparable sales submitted by the parties including one common comparable. The Board gave less weight to appellants' comparables #3 and #4 which sold 22 months or more prior to the assessment date at issue which is less proximate in time and less likely to be reflective of the subject's market value as of the January 1, 2019 assessment date than the remaining comparable sales in the record. The Board gave less weight to board of review comparable #3 based on its newer age having been built in 1991 compared to the subject which was built in 1967.

The Board finds the best evidence of market value to be the remaining four comparables which includes the parties' common comparable. These four best comparables in the record are similar to the subject in location, design, age, and most features. However, each of these comparables has a smaller dwelling size and three also have smaller lot sizes when compared to the subject which is inferior to the subject and therefore requires upward adjustments in order to make these comparables more equivalent to the subject. These comparables sold from August 2018 to February 2019 for prices ranging from \$105,000 to \$139,900 or from \$46.71 to \$62.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$137,460 or \$53.30 per square foot of living area, including land, which is within the range established by the most similar comparable sales in this record. The subject's assessment is particularly supported by the parties' common comparable which was most similar to the subject of all the comparables in this record and which sold for \$139,900 or \$57.06 per square foot of living area, land included. After considering adjustments to the best comparables in the record for their smaller dwelling sizes and other differences when compared to the subject, the Board finds that the appellants did not establish by the preponderance of the evidence that the subject property is overvalued and, therefore, 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: 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

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