



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

APPELLANT: Randy & Lindsey Noble, Trustees  
DOCKET NO.: 19-02519.001-R-1  
PARCEL NO.: 11-13-203-015

The parties of record before the Property Tax Appeal Board are Randy & Lindsey Noble, Trustees, 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:** \$12,177  
**IMPR.:** \$63,858  
**TOTAL:** \$76,035

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 dwelling with brick exterior construction containing 2,410 square feet of living area. The dwelling was built in 1956. Features of the home include a partial basement, that has a 544 square foot recreation room, central air conditioning, two fireplaces and a 593 square foot garage. The property has a 17,776 square foot site and is located in Rockford, Rockford Township, Winnebago County.<sup>1</sup>

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 \$198,000 as of January 1, 2019.

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<sup>1</sup> The parties differ slightly as to the size of the subject's site, basement and the amount of basement finish, however, the Board finds the differences will not impact its decision for this appeal.

The appellants' appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellants' appraiser selected five comparable properties that are located from .07 to .35 of a mile from the subject. The comparables have sites ranging in size from 12,197 to 21,780 square feet of land area that are improved with one-story or two-story dwellings of frame, stucco or frame and brick exterior construction that range in size from 2,035 to 2,794 square feet of living area. The comparables range in age from 31 to 75 years old and have full basements, four of which have finished area. Other features of the comparables include central air conditioning, one or two fireplaces and a 2-car garage. The comparables sold from April to November 2018 for prices ranging from \$155,000 to \$275,000 or from \$65.32 to \$101.85 per square foot of living area, including land. After adjusting the comparables' sale prices, the appraiser estimated the comparables would have adjusted sale prices ranging from \$181,945 to \$198,200 or from \$65.12 to \$93.12 per square foot of living area, including land. Based on these adjusted sale prices, the appraiser estimated that the subject would have a market value of \$198,000 as of January 1, 2019.

Based on this evidence the appellants requested that the subject's assessment be reduced to \$66,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,035. The subject's assessment reflects a market value of \$227,786 or \$94.52 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 three comparable sales, two of which were also used by the appellants' appraiser, which are located within the same neighborhood code as the subject. The board of review's additional comparable sale #1 has a 13,690 square foot site that is improved with a one-story dwelling of masonry and frame exterior construction containing 2,502 square feet of living area. The comparable was built in 1969 and has a full basement with 1,252 square feet of finished area. Other features of the comparable include central air conditioning, one fireplace and an 826 square foot garage. The comparable sold in March 2018 for a price of \$300,000 or \$119.90 per square foot of living area, including land.

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

### **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.

As an initial matter regarding the appellants' appraisal, the Board gives less weight to the value conclusion and the raw sales data for comparables #4 and #5 due to the appraiser's use of these

comparables that differ significantly from the subject in age or style, when the board of review submitted a property that is more comparable to the subject and was available for selection by the appellants' appraiser.

The Board finds the best evidence of market value to be the appellants' appraisal comparables #1, #2 and #3, as well as the board of review's comparable sales, which include the two common comparables. These comparables were more similar to the subject in location, style, age, size and features. These comparables sold for prices ranging from \$155,000 to \$300,000 or from \$65.57 to \$119.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$227,786 or \$94.52 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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: July 20, 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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