



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

APPELLANT: Ronald & Mary Kay Paja  
DOCKET NO.: 19-09535.001-R-1  
PARCEL NO.: 09-25-454-024

The parties of record before the Property Tax Appeal Board are Ronald & Mary Kay Paja, 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 **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:** \$4,404  
**IMPR.:** \$55,506  
**TOTAL:** \$59,910

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from the 2018 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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 style dwelling of frame and brick exterior construction with 1,940 square feet of living area. The dwelling was constructed in 1997. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has an approximately 5,676 square foot site and is located in Winnebago, Pecatonica Township, Winnebago County.

The appellants contend both a contention of law and assessment inequity, with respect to the land and improvement assessments as the bases of the appeal.

With respect to the appellants' contention of law argument, the appellants submitted a copy of a favorable 2018 decision of the Property Tax Appeal Board under Docket Number 18-04254

lowering the subject's total assessment to \$50,500 and the improvement assessment to \$46,226. The appellants' appeal petition disclosed the subject property is owner-occupied.

In support of the inequity argument, the appellants submitted information on three equity comparables located in the same assessment neighborhood code as the subject and within 0.04 of a mile from the subject property. The comparables have sites that range in size from 6,338 to 9,219 square feet of land area. The comparables are improved with one-story duplex style dwellings of frame with brick exterior construction each having 1,540<sup>1</sup> square feet of living area and built in 2006. Each comparable has a basement with finished area, central air conditioning, one fireplace and a 484 square foot garage. The comparables have land assessments of \$4,404 or \$4,409 or \$0.48 to \$0.70 per square foot of land area. The properties have improvement assessments that range from \$39,337 to \$44,259 or from \$28.07 to \$29.49 per square foot of living area. Based on this evidence, the appellants requested the subject's land assessment be reduced to \$4,274 or \$0.75 per square foot of land area and the improvement assessment be reduced to \$46,226 or \$23.83 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,910. The subject has a land assessment of \$4,404 or \$0.78 per square foot of land area and an improvement assessment of \$55,506 or \$28.61 per square foot of living area. The Board takes judicial notice that 2019 was the first year of the general assessment cycle in Winnebago County pursuant to Section 9-215 of the Property Tax Code (35 ILCS 200-9-215).

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject and within close proximity to the subject property. Board of review comparables #2, #3 and #4 are the same properties as the appellants' comparables #1, #2 and #3, respectively which were previously described. Board of review comparable #1 is improved with one-story duplex style dwellings with 1,940 square feet of living area, an unfinished basement, central air conditioning, one fireplace and a 2-car garage. Comparable #1 has a land assessment of \$4,404<sup>2</sup> and an improvement assessments of \$55,922 or \$28.83 per square foot of living area.

The board of review submitted written comments, an aerial image of the subject and surrounding parcels and photographs of the subject's two-unit building. The board of review contended that its comparable #1 is one of the two units in the subject's two-unit building and that it is identical to the subject in dwelling size. The Winnebago County Board of Review disclosed the appellants filed a complaint for their 2019 assessment and were notified by mail that the Board of Review denied the reduction requested. The board of review indicated the appellants did not request a hearing and the county closed the complaint. The board of review further contended that its opinion was the appellants did not have standing to file with the PTAB. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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<sup>1</sup> The Board finds the best description of dwelling size for the appellants' comparables #1 and #3 was reported in the grid analysis submitted to the Winnebago County Board of Review reporting each with 1,540 square feet of above grade living area.

<sup>2</sup> No land size was reported for the board of review's comparable #1.

In rebuttal, the appellants argued the 2019 appeal to the Property Tax Appeal Board was a direct appeal from a favorable 2018 decision issued by the Board and dated February 16, 2021. The appellants asserted the subject's 2019 assessed value should reflect PTAB's 2018 decision.

### Conclusion of Law

The appellants contend both a contention of law and assessment inequity as the bases of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments, for the assessment year in question, of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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, the appellants contend that the Property Tax Appeal Board's favorable decision for the prior tax year appeal 18-04254.001-R-1 be carried forward to the 2019 assessment year, subject only to application of the equalization factor for Pecatonica Township. The Property Tax Appeal Board takes judicial notice that Winnebago County's quadrennial general assessment period began with the 2019 tax year and finds that 2018 and 2019 are not within the same quadrennial general assessment period for Winnebago County.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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 [emphasis added] 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.

Therefore, the Board finds no reduction is warranted for the subject property based on a contention of law under Section 16-185 of the Property Tax Code.

The record contains four equity comparables for the Board's consideration, as three of the properties were common to both parties. With respect to the land assessment, from the record it appears that the land assessments in the subject's neighborhood are calculated on a per site basis, rather than a per square foot basis. The comparables have land assessments of either \$4,404 or \$4,409. The subject's land assessment of \$4,404 falls within the range established by the comparable properties. Therefore, the Board finds a reduction in the subject's land assessment is not justified.

With respect to the subject's improvement assessment, the Board finds the comparables are similar to the subject in location, design and some features but three of the comparables are

smaller in dwelling size and newer in age when compared to the subject. The comparables have improvement assessments that range from \$39,337 to \$55,922 or from \$25.54 to \$28.83 per square foot of living area. The Board finds the board of review's comparable #1 to be nearly identical to the subject. This property has an improvement assessment of \$55,922 or \$28.83 per square foot of living area. The subject's improvement assessment of \$55,506 or \$28.61 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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:

August 23, 2022



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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