



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

APPELLANT: Jadwiga & Jacek Komenda
DOCKET NO.: 20-00891.001-R-1
PARCEL NO.: 12-28-354-017

The parties of record before the Property Tax Appeal Board are Jadwiga & 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: \$5,950
IMPR.: \$42,191
TOTAL: \$48,141

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 2020 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 five comparable sales located in the same assessment neighborhood code as the subject property.¹ Gridded comparable sales #1 through #4 have sites

¹ The appellants submitted a grid analysis on four comparable sales and multiple listing service on an additional comparable sale that was not included in the grid analysis. For ease of reading, the Board will number this

ranging in size from .28 to .46 acres of land area and are improved with ranch-style, two-family dwellings with brick or masonry and frame exterior construction that range in size from 2,220 to 2,540 square feet of living area. The dwellings were built from 1966 to 1978. 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. Comparable #5 is described as a one-story, two-family dwelling with 2,160 square feet of living area that was built in approximately 1969. Features include a basement, central air conditioning, and an attached garage. The five comparables sold from February 2017 to November 2019 for prices ranging from \$73,500 to \$169,900 or from \$34.03 to \$66.89 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,141. The subject's assessment reflects a market value of \$144,437 or \$56.01 per square foot of living area, land included, when applying the 2020 three-year average median level of assessment for Winnebago County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on three comparable sales located within the same assessment neighborhood code as the subject property. The board of review comparables #1 and #2 were duplicate sales of appellants' comparables #4 and #2, respectively. Comparable #3 is described as a ranch-style, two-family dwelling with aluminum and vinyl exterior construction that contains 2,760 square feet of living area. The dwelling was built in 1987 and has a basement that has finished area. Features include central air conditioning, two fireplaces and a garage with 968 square feet of building area. This comparable sold in January 2017 for \$122,000 or \$61.59 per square foot of living area, including land. The assessor also critiqued the appellants' evidence and provided the property record card for the subject and an aerial map depicting the locations of the assessor's comparable properties.

Based on this evidence, the board of review requested a 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.

The parties submitted six comparable sales for the Board's consideration which includes two common comparables. The Board gives less weight to appellants' comparable #3 and board of review comparable #3 as both sold over 22 months prior to the assessment date at issue which

comparable as #5. The appellants also submitted MLS sheets associated with gridded comparable sales #1, #2 and #4.

are 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 gives less weight to appellants' comparable #5 which appears to be an outlier as it sold considerably lower than the other comparables in the record.

The Board finds the best evidence of market value to be the remaining three comparables which includes the parties' two common comparables. These three best comparables sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, design, age, dwelling size and most features. These comparables sold from November 2018 to November 2019 for prices ranging from \$105,000 to \$169,900 or from \$46.71 to \$66.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$144,437 or \$56.01 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants did not prove 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: September 20, 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

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