



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

APPELLANT: Gerald & Judith Anderson
DOCKET NO.: 20-01611.001-R-1
PARCEL NO.: 11-19-426-011

The parties of record before the Property Tax Appeal Board are Gerald & Judith Anderson, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:	\$460
IMPR.:	\$12,390
TOTAL:	\$12,850

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 1-story dwelling of aluminum/vinyl siding exterior construction¹ with 907 square feet of living area. The dwelling was constructed in 1942. Features of the home include a basement, central air conditioning, and a 480 square foot garage. The property has a 7,000 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. The comparables are located from 0.10 to 0.82 of a mile from the subject property and two comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 7,000 to

¹ Additional details regarding the subject property not reported by the appellants are found in the subject's property record card presented by the board of review.

20,460 square feet of land area² and are improved with 1-story homes of aluminum/vinyl siding, brick, or concrete block exterior construction ranging in size from 828 to 1,008 square foot of living area. The dwellings were built from 1939 to 1950. Each home has a basement and central air conditioning. Four comparables each have a garage ranging in size from 320 to 480 square feet of building area. The comparables sold from January 2019 to June 2020 for prices ranging from \$1,100 to \$29,000 or from \$1.33 to \$33.56 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment to \$3,969 which would reflect a market value of \$11,908 or \$13.13 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,850. The subject's assessment reflects a market value of \$38,554 or \$42.51 per square foot of living area, land included, when using 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 on five comparable sales, together with a grid analysis of the appellants' comparables and a map depicting the locations of the parties' comparables in relation to the subject. The board of review's comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 6,500 to 40,260 square feet of land area and are improved with 1-story homes of aluminum/vinyl siding or frame exterior construction ranging in size from 729 to 1,014 square feet of living area. The dwellings were built from 1930 to 1962. Four homes each have a basement, two of which have finished area, and central air conditioning. One home has a concrete slab foundation. Each comparable has a garage ranging in size from 280 to 576 square feet of building area. The comparables sold from September 2018 to July 2019 for prices ranging from \$41,000 to \$54,900 or from \$42.06 to \$60.48 per square foot of living area, including land.

The board of review submitted a brief contending that only two of the appellants' comparables are located in the same neighborhood as the subject. The board of review reported in its grid analysis of the appellants' comparables that the appellants' comparable #1 sold again in October 2020 for \$60,000 or \$63.03 per square foot of living area, including land.

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

In written rebuttal, the appellants contended that the board of review's comparables were not similar to the subject in age, dwelling size, foundation type, and/or sold in 2018.

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

² Additional details regarding these comparables not reported by the appellants are found in the grid analysis presented by the board of review.

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 ten comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable #3, which sold for considerably less than the other comparables in this record and appears to be an outlier. Moreover, this comparable lacks a garage compared to the subject's 480 square foot garage. The Board also gives less weight to the board of review's comparables, due to significant differences from the subject in dwelling size, lot size, age, and/or foundation type, and/or which sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the appellants' comparables #1, #2, #4, and #5, which are similar to the subject in dwelling size, age, location, and most features. These most similar comparables sold from January 2019 to October 2020 for prices ranging from \$11,000 to \$60,000 or from \$11.55 to \$63.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$38,554 or \$42.51 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size, garage size, and lot size, 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:

November 22, 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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