



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

APPELLANT: Rose Ingrassia & Brian Belida  
DOCKET NO.: 20-01614.001-R-1  
PARCEL NO.: 12-20-326-023

The parties of record before the Property Tax Appeal Board are Rose Ingrassia & Brian Belida, 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 **A Reduction** 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:** \$12,997  
**IMPR.:** \$40,531  
**TOTAL:** \$53,528

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 construction<sup>1</sup> with 2,573 square feet of living area. The dwelling was constructed in 1964. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a 2-car basement garage. The property has a 41,820 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 three comparable sales. The comparables are located from 0.17 to 0.76 of a mile from the subject and two comparables are within the same assessment neighborhood code as the subject. The parcels range in size from 12,240 to 19,630 square feet of

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<sup>1</sup> 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.

land area<sup>2</sup> and are improved with 1-story homes of brick exterior construction ranging in size from 2,308 to 2,638 square feet of living area. The dwellings were built from 1957 to 1966. Each home has a basement, two of which have finished area, central air conditioning, and one or two fireplaces. Two homes each have a 2-car basement garage and one home has a 484 square foot attached garage. The comparables sold from January 2019 to January 2020 for prices ranging from \$40,000 to \$146,800 or from \$17.33 to \$55.65 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment to \$42,552 which would reflect a market value of \$127,669 or \$49.62 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 \$57,880. The subject's assessment reflects a market value of \$173,657 or \$67.49 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, property record cards for both parties' comparables, and a map depicting the locations of the parties' comparables in relation to the subject. Comparables #1 and #2 are the same properties as the appellants' comparables #2 and #1, respectively. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 15,000 to 36,400 square feet of land area and are improved with 1-story homes of brick exterior construction ranging in size from 2,080 to 2,638 square feet of living area. The dwellings were built from 1957 to 1966. Each home has a basement, four of which have finished area, and central air conditioning. Four homes each have two fireplaces. One comparable has a 2-car basement garage and four comparables each have an attached garage ranging in size from 484 to 576 square feet of building area. The comparables sold from June 2017 to January 2020 for prices ranging from \$128,675 to \$147,000 or from \$49.62 to \$67.99 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants contended that the board of review's comparables #3, #4, and #5 sold in 2018 and the board of review's comparables #4 and #5 are smaller homes than the subject dwelling.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

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<sup>2</sup> Additional details regarding the comparables not reported by the appellants are found in the grid analysis and property record cards presented by the board of review.

The record contains a total of six comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the board of review's comparables #3, #4, and #5, which sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record. The Board gives less weight to the appellants' comparable #3, which lacks finished basement area that is a feature of the subject.

The Board finds the best evidence of market value to be the parties' two common comparables, which are similar to the subject in dwelling size, age, location, and most features, although the subject has a much larger lot and slightly smaller home than these comparables, suggesting adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables sold in January 2019 and January 2020 for prices of \$146,800 and \$130,000 or \$55.65 and \$49.62 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$173,657 or \$67.49 per square foot of living area, including land, which is above the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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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APPELLANT

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