



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

APPELLANT: Michael Cook  
DOCKET NO.: 20-01616.001-R-1  
PARCEL NO.: 11-25-412-009

The parties of record before the Property Tax Appeal Board are Michael Cook, the appellant, 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:** \$2,898  
**IMPR.:** \$10,434  
**TOTAL:** \$13,332

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 frame exterior construction<sup>1</sup> with 936 square feet of living area. The dwelling was constructed in 1935. Features of the home include a basement, central air conditioning, and a 216 square foot garage. The property has a 4,600 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales. The comparables are located from 0.19 to 0.45 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes ranging in size from 920 to 1,123 square feet of living area. The dwellings were built from 1925 to 1945. Each home has a

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<sup>1</sup> Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

basement and central air conditioning. The comparables sold from February 2019 to March 2020 for prices ranging from \$12,550 to \$43,000 or from \$13.22 to \$39.38 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$9,181 which would reflect a market value of \$27,546 or \$29.43 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 \$15,916. The subject's assessment reflects a market value of \$47,753 or \$51.02 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 four comparable sales, together with a map depicting the locations of the comparables in relation to the subject. The comparables are located within the same assessment neighborhood code as the subject. The parcels range in size from 4,800 to 6,600 square feet of land area and are improved with 1-story homes of aluminum/vinyl siding exterior construction ranging in size from 832 to 1,120 square feet of living area. The dwellings were built from 1920 to 1930. Each home has a basement with a recreation room, central air conditioning, and a garage ranging in size from 260 to 396 square feet of building area. The comparables sold from September 2017 to May 2020 for prices ranging from \$40,000 to \$69,000 or from \$44.30 to \$61.61 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 appellant contended that the board of review's comparables #1 and #4 sold in 2017 and 2018, which is too remote from the assessment date.

### **Conclusion of Law**

The appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #4, 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 appellant's comparables #2, #3, and #6 and the board of review's comparable #3, which are less similar to the subject in dwelling size than other comparables in this record. The Board gives less weight to the appellant's comparable #1, which sold for considerably less than the other comparables in this record and appears to be an outlier.

The Board finds the best evidence of market value to be the appellant's comparables #4 and #5 and the board of review's comparable #2, which are similar to the subject in dwelling size, age,

location, and features. These most similar comparables sold from March 2019 to March 2020 for prices ranging from \$32,000 to \$40,000 or from \$34.78 to \$44.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$47,753 or \$51.02 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after making appropriate adjustments to the best comparables for differences from the subject, such as age, basement finish, and garage amenity, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Michael Cook, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Winnebago County Board of Review  
Winnebago County Admin. Bldg.  
404 Elm Street  
Rockford, IL 61101