



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

APPELLANTS: Valerie Simmons and Dane Nelson
DOCKET NO.: 20-01618.001-R-1
PARCEL NO.: 12-14-329-002

The parties of record before the Property Tax Appeal Board are Valerie Simmons and Dane Nelson, 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: \$13,422
IMPR.: \$104,609
TOTAL: \$118,031

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 two-story dwelling of aluminum/vinyl siding exterior construction with 2,718 square feet of living area. The dwelling was constructed in 2012 and is approximately 8 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage with 808 square feet of building area.¹ The property has a 14,034 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on eight equity comparables located within 0.18 of a mile from the subject. The comparables are

¹ The Board finds the best description of the subject property was found in the board of review's evidence that included the property record card of the subject property, which was not refuted by the appellants in rebuttal.

described as one-story and two-story dwellings of aluminum/vinyl siding exterior construction that range in size from 2,494 to 2,908 square feet of living area. The homes were built from 2002 to 2019. Seven comparables each have one fireplace. Each comparable has an unfinished basement, central air conditioning, and a garage ranging in size from 680 to 1,339 square feet of building area. The comparables have improvement assessments that range from \$59,442 to \$104,468 or from \$21.24 to \$36.18 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$94,771 or \$34.87 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 \$118,031. The subject has an improvement assessment of \$104,609 or \$38.49 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted grid analyses from the township assessor's office of the appellants' comparables and the assessor's five equity comparables along with their property record cards and a comparable map. The grid analysis with the township assessor's five equity comparables are described as being located from 327 feet to a mile from the subject. The comparables are improved with two-story dwellings of masonry and frame or aluminum/vinyl siding exterior construction that range in size from 2,494 to 2,787 square feet of living area. The homes range in age from 5 to 15 years old. Each comparable has a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 680 to 904 square feet of building area. The comparables have improvement assessments that range from \$89,249 to \$109,381 or from \$34.96 to \$40.01 per square foot of living area.

In addition, the township assessor critiqued both parties' comparables in relation to the subject property contending the appellants' comparable #7 and the assessor's comparable #3 are the same properties, appellants' comparable #1 has a dissimilar one-story design, and the appellants' comparable #6 and board of review comparables #1 and #5 are the only properties that have finished basements, like the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellants' counsel contends the county's equity comparables alone support a reduction of the subject property based on "building price/SF." Based on the evidence, counsel contends the subject property is overassessed and requested the Board find in favor of the appellants requested assessment reduction.

Conclusion of Law

The appellants contend assessment inequity as the basis 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.

The parties submitted eleven equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #7/board of review comparable #3, the appellants' comparables #1 through #5 and #8, and the board of review comparables #2 and #4 which are less similar to the subject because they lack a finished basement.

The Board finds the best evidence of assessment equity to be the appellants' comparable #6 as well as the board of review comparables #1 and #5. These comparables are similar to the subject in location, dwelling size, age, basement finish, and other features. These comparables have improvement assessments that range from \$96,778 to \$109,381 or from \$35.50 to \$40.01 per square foot of living area. The subject's improvement assessment of \$104,609 or \$38.49 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best 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.

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:

May 16, 2023



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

Valerie Simmons & Dane Nelson, 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