



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

APPELLANT: Reem Soufan  
DOCKET NO.: 20-01634.001-R-1  
PARCEL NO.: 12-04-377-007

The parties of record before the Property Tax Appeal Board are Reem Soufan, 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 ***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:** \$12,188  
**IMPR.:** \$95,141  
**TOTAL:** \$107,329

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 2-story dwelling of aluminum/vinyl siding exterior construction<sup>1</sup> with 3,578 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 700 square foot garage. The property 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 four comparable sales located from 0.09 to 0.51 of a mile from the subject. The comparables are improved with 2-story homes of brick or aluminum/vinyl

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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.

siding exterior construction<sup>2</sup> ranging in size from 2,882 to 3,451 square feet of living area. The dwellings were built from 1979 to 1989. Three homes each have a basement with finished area, and one home has a crawl space foundation. Each home has central air conditioning, a fireplace, and a garage ranging in size from 638 to 793 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from April 2019 to May 2020 for prices ranging from \$166,000 to \$257,000 or from \$48.10 to \$81.81 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$91,982, which would reflect a market value of \$275,974 or \$77.13 per square foot of living area, land included, 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 \$107,329. The subject's assessment reflects a market value of \$322,019 or \$90.00 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 property record cards for both parties' comparables, a grid analysis of the appellant's comparables, and a map depicting the locations of the parties' comparables in relation to the subject. The board of review's comparables are located from 0.10 of a mile to 3.30 miles from the subject. The comparables are improved with 1-story or 2-story homes of brick or aluminum/vinyl siding exterior construction ranging in size from 3,104 to 3,759 square feet of living area. The dwellings were built from 1986 to 1999. Each home has a basement with finished area, central air conditioning, two or three fireplaces, and a garage ranging in size from 740 to 908 square feet of building area. The comparables sold from December 2018 to May 2020 for prices ranging from \$295,000 to \$515,000 or from \$90.39 to \$141.04 per square foot of living area, including land. The board of review also submitted a brief contending that the appellant's comparables #2 and #3 are located in inferior neighborhoods and are smaller homes than the subject. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that the board of review's comparables #2 through #5 are located more than 2 miles from the subject and the board of review's comparable #5 sold in 2018.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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<sup>2</sup> Additional details regarding the appellant's comparables not reported by the appellant are found in the grid analysis of these properties presented by the board of review and in their property record cards presented by the board of review, which were not refuted by the appellant in written rebuttal.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4, due to significant differences from the subject in dwelling size and/or foundation type. The Board gives less weight to the board of review's comparables #2 through #5, which are located more than 2 miles from the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparable #1, which are similar to the subject in dwelling size, age, location, and some features, although both properties are smaller homes than the subject and one property has an inground swimming pool that is not a feature of the subject, suggesting adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables sold in September 2019 and May 2020 for prices of \$257,000 and \$295,500 or \$77.93 and \$95.20 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$275,974 or \$77.13 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and slightly below the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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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APPELLANT

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COUNTY

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