



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

APPELLANT: Marc Erickson  
DOCKET NO.: 20-01635.001-R-1  
PARCEL NO.: 15-36-100-018

The parties of record before the Property Tax Appeal Board are Marc Erickson, 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:** \$14,612  
**IMPR.:** \$60,514  
**TOTAL:** \$75,126

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 one-story dwelling of aluminum/vinyl siding exterior construction with 1,871 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with finished area, 3½ bathrooms, two fireplaces, central air conditioning, and a 759 square foot garage. The property is located in Rockford, Rockford Township, Winnebago County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of frame or aluminum/vinyl siding exterior construction that range in size from 1,708 to 1,882 square feet of living area. The homes were built from 1998 to 2000. Each comparable has an unfinished basement, 2 or 3 bathrooms one

fireplace, central air conditioning, and a garage ranging in size from 724 to 884 square feet of building area. The comparables have improvement assessments that range from \$49,710 to \$54,036 or from \$28.35 to \$29.10 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$53,965 or \$28.84 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 \$75,126. The subject has an improvement assessment of \$60,514 or \$32.34 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame or aluminum/vinyl siding exterior construction that range in size from 1,625 to 2,070 square feet of living area. The homes were built from 1986 to 2002. Each comparable has a basement with finished area, from 2½ to 3½ bathrooms, central air conditioning, and a garage ranging in size from 576 to 894 square feet of building area. Four comparables each have two fireplaces. The board of review reported within their grid analysis the five comparables have building valuations that range from \$164,227 to \$203,204 or from \$92.29 to \$101.06 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel contends the board of review's comparables alone support a reduction in the building price/SF for the subject property. Based on the evidence, counsel contends the subject property is overassessed and requested the Board find in favor of the appellant requested assessment reduction.

### **Conclusion of Law**

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. For some unknown reason, the assessor's grid analysis that was submitted by the board of review did not provide the improvement assessments for the subject or the comparables for analysis, but rather provided their estimated market values. As a result, the Board gave the analysis diminished weight.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are similar to the subject in overall property characteristics, except they lack a finished basement, which is a feature of the subject property. These comparables have improvement assessments that range from \$49,710 to \$54,036 or from \$28.35 to \$29.10 per square foot of living area. The

subject's improvement assessment of \$60,514 or \$32.34 per square foot of living area falls above the range established by the best comparables in this record. However, the Board also finds the subject's higher improvement assessment is logical when considering the subject larger bathroom count and finished basement area. Based on this record, the Board finds the appellant 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

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