



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

APPELLANT: Jean E. Nosek  
DOCKET NO.: 20-06022.001-R-1  
PARCEL NO.: 04-24-352-002

The parties of record before the Property Tax Appeal Board are Jean E. Nosek, 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:** \$13,625  
**IMPR.:** \$66,329  
**TOTAL:** \$79,954

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 part 1-story and part 2-story dwelling of vinyl siding exterior construction with 2,071 square feet of living area. The dwelling was built in 1988. Features of the home include a basement, central air conditioning, one fireplaces, and an 888 square foot garage. The property is located in Roscoe, Roscoe 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 located from 0.30 of a mile to 1.55 miles from the subject. The appellant reported that the comparables are improved with part 1-story and part 2-story dwellings of vinyl siding exterior construction ranging in size from 1,831 to 2,567 square feet of living area. The dwellings were built from 1988 to 1993. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 484 to 690 square feet of building area. The properties sold from March 2019 to June 2020

for prices ranging from \$185,000 to \$224,900 or from \$72.07 to \$111.96 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reduction to \$64,200 which reflects a market value of \$192,619 or \$93.01 per square foot of living area when using 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 \$79,954. The subject's assessment reflects a market value of \$239,886 or \$115.83 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 and a map depicting the locations of the parties' comparables in relation to the subject. The comparables are improved with part 1-story and part 2-story homes ranging in size from 2,231 to 2,395 square feet of living area. The dwellings were built from 1987 to 1994. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 473 to 816 square feet of building area. The comparables sold from November 2017 to April 2020 for prices ranging from \$232,000 to \$290,000 or from \$101.58 to \$126.25 per square foot of living area, including land.

In a supplemental response to the appellant's appeal, the board of review critiqued the "window" exposure, sale dates, and neighborhood codes of the appellant's comparables to the subject. The board of review emphasized that its sales were from the same neighborhood code as the subject. The board of review used the median market value of the board of review's four comparable sales to compute a fair market value of \$239,862 for the subject which reflects a \$13,625 assessment for the land and a \$66,329 assessment for the improvements. Based on this evidence, the board of review asserted the subject was correctly assessed and requested the subject's assessment be sustained.

In written rebuttal, the appellant critiqued the board of review's four suggested comparable sales for sale dates, location, and dwelling size. The appellant provided a grid analysis of both parties' comparables, identified two recommended "best comps", and a map with a table illustrating the location/distance of the parties' comparables in relation to the subject. Based on the evidence proffered, the appellant asserted the subject was overassessed and a reduction as requested by the appellant was warranted.

### **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.

The record contains ten suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #3, #5, and #6 as well as board of review comparables #1 which are less similar to the subject in location or dwelling size. The Board also gives less weight to board of review comparables #3 and #4 which have sale date less proximate in time to the subject's January 1, 2020 assessment date than the other comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, and #4 as well as board of review comparable #2 which are have sale dates proximate in time to the subject's assessment date and are similar to the subject in location, design, age, dwelling size, and most amenities. The properties sold from August 2019 to June 2020 for prices ranging from \$193,000 to \$281,000 or from \$88.67 to \$117.33 per square foot of living area, land included. The subject's assessment reflects a market value of \$239,886 or \$115.83 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

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:

April 18, 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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