



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

APPELLANT: John and Jean Frana  
DOCKET NO.: 20-06023.001-R-1  
PARCEL NO.: 11-23-179-004

The parties of record before the Property Tax Appeal Board are John and Jean Frana, 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:** \$9,534  
**IMPR.:** \$60,976  
**TOTAL:** \$70,510

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 masonry and frame exterior construction with 3,278 square feet of living area. The dwelling was built in 1900. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 1,145 square foot garage. The property is located in Rockford, Rockford Township, Winnebago County.<sup>1</sup>

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located within 0.84 of a mile from the subject property. Two of these comparables have the same neighborhood code as the subject. The comparables are improved with 2-story dwellings ranging in size from 3,058 to 3,506 square feet of living area. The dwellings were built in 1900. Each comparable has an unfinished

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<sup>1</sup> Neither party provided the lot size for the subject. The appellants also failed to disclose the lot sizes for their comparables.

basement, central air conditioning, and one fireplace. The properties sold from June 2019 to November 2020 for prices ranging from \$89,900 to \$169,900 or from \$28.80 to \$51.96 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$41,903 which reflects a market value of \$125,722 or \$38.35 per square foot of living area, land included, 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 \$70,510. The subject's assessment reflects a market value of \$211,551 or \$64.54 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 three comparable sales and a map depicting the locations of the parties' comparables in relation to the subject. The comparables have a different neighborhood code than the subject property and are located from 0.84 of a mile to 1.02 miles from the subject.<sup>2</sup> The properties have lot sizes ranging from 7,350 to 18,750 square feet of land area. The comparables are improved with 2-story dwellings of stucco or brick exterior construction ranging in size from 3,041 to 3,492 square feet of living area. The dwellings were built from 1905 to 1924. The comparables each have an unfinished basement, central air conditioning, and two fireplaces. Two comparables each have a garage with 400 or 504 square feet of building area. The comparables sold from October 2018 to October 2020 for prices ranging from \$240,000 to \$255,020 or from \$68.73 to \$83.36 per square foot of living area, including land. In supplemental notes to the appeal, the board of review asserted that two of the appellant's comparables "are from an inferior neighborhood" but did not provide any additional information concerning this assertion.

In written rebuttal, the appellants critiqued the board of review's three suggested comparable sales for remote sale dates, location in a different neighborhood, and/or proximity to the subject. and dwelling size. The appellants also provided a grid analysis of both parties' comparables, a grid identifying the "best comps", and a map with a table depicting the distance of both parties' comparables in relation to the subject. Based on the evidence proffered, the appellants asserted the subject was overassessed and a reduction as requested by the appellant was warranted.

### **Conclusion of Law**

The appellants contend 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 appellants 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> The Board finds the best description of the board of review's comparables proximity to the subject was found in the appellant's rebuttal.

The record contains seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable #2 which appears to be an outlier based on its sale price which is significantly lower than the other comparables in the record. The Board also gives less weight to board of review comparable #1 which sold in 2018 and this is less proximate in time to the subject's January 1, 2020 assessment than the other comparables in the record.

The Board finds the best evidence of market value to be the parties' five remaining comparables which are similar to the subject in design, age, dwelling size, and some amenities, although the appellants did not disclose garage information or lot sizes for any of their comparables. The properties sold from June 2019 to November 2020 for prices ranging from \$120,000 to \$255,020 or from \$34.23 to \$83.36 per square foot of living area, land included. The subject's assessment reflects a market value of \$211,551 or \$64.54 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on this evidence, 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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