



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

APPELLANTS: Samuel & Sun Hee Park
DOCKET NO.: 20-06024.001-R-1
PARCEL NO.: 04-35-177-017

The parties of record before the Property Tax Appeal Board are Samuel & Sun Hee Park, 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 **A Reduction** 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: \$22,077
IMPR.: \$82,851
TOTAL: \$104,928

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 part 1-story and part 2-story dwelling of vinyl siding exterior construction with 3,496 square feet of living area. The dwelling was built in 1992. Features of the home include a basement, central air conditioning, three fireplaces¹, and an 899 square foot attached garage. The property is located in Roscoe, Roscoe Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on six comparable sales located from 0.06 of a mile to 1.31 miles from the subject. The appellants reported that the comparables are improved with 2-story or part 1-story and part 2-story dwellings of vinyl siding exterior construction ranging in size from 2,994 to 3,703 square feet of living area. The dwellings were built from 1989 to 2006.

¹ Supplemental information provided by the board of review disclosed that the subject had 3 fireplaces and not 1 fireplace as reported by the appellant. This was not refuted by the appellant.

Each comparable has a basement, central air conditioning, one fireplace, and a 720 to 1,183 square foot garage. The properties sold from April 2019 to September 2020 for prices ranging from \$252,500 to \$484,000 or from \$72.98 to \$130.70 per square foot of living area, land included. Based on this evidence, the appellants requested an assessment reduction to \$104,928 which reflects a market value of \$314,815 or \$90.05 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 \$180,367 which reflects a market value of \$555,659 or \$158.94 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Winnebago County of 32.46% as determined by the Illinois Department of Revenue.

The board of review did not provide any comparable sales in support of its contention of the correct assessment. In supplemental notes, the board of review asserted that the subject is "A grade quality" and pointed out it had superior amenities which included "an additional 3-car below grade garage, full exposures and 1,000 square feet of living area in the lower level." The board of review used the median market value of the appellants' five comparable sales to compute a market value of \$565,010 for the subject that includes \$437,874 in market value attributable to the base dwelling and \$127,136 in market value for the superior amenities. 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 appellants' attorney contended that the board of review failed to timely submit any evidence to dispute the appellants' request for a reduction and pointed out that the board of review made adjustments to the appellants' comparables "without any foundation." Furthermore, the appellants' attorney stated that the board of review did not dispute any of the data in the appellants' comparables grid.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six suggested comparable sales supplied by the appellants for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #5, and #6 which differ from the subject in age and/or are located less proximate to the subject than the other comparables in the record.

The Board finds the best evidence of market value to be the appellants' comparables #2, #3, and #4 which are overall most similar to the subject in location, age, dwelling size, and other features. The comparables sold from April to October 2019 for prices ranging from \$252,500 to \$375,000 or from \$72.98 to \$125.25 per square foot of living area, land included. The subject's

assessment reflects a market value of \$555,659 or \$158.94 per square foot of living area, land included, which falls above the range established by the best comparable sales in the record and is excessive. 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 and commensurate with the appellants' request is 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: March 21, 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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