



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

APPELLANT: Khatija Vaid
DOCKET NO.: 20-08705.001-R-1
PARCEL NO.: 16-10-479-005

The parties of record before the Property Tax Appeal Board are Khatija Vaid, the appellant, by attorney James E. Tuneberg, of Guyer & Enichen in Rockford; 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: \$12,211
IMPR.: \$68,343
TOTAL: \$80,554

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 with siding and brick exterior containing 2,662 square feet of living area.¹ The dwelling was built in 1996 but had additional improvements added in 2019. Features of the home include a basement, that has finished area, central air conditioning, a fireplace, an attached 980 square foot garage and a 168 square foot shed. The property has a 21,528 square foot site and is located in Cherry Valley, Cherry Valley 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 that are located from .3 to .6 of a mile from the subject. The comparables have sites ranging in size from 15,299 to 25,015 square feet

¹ The Board finds the best evidence of the subject's improvements was the information within the board of review's submission.

of land area that are improved with part 2-story and part 1-story dwellings with siding or siding and brick exteriors ranging in size from 1,998 to 2,604 square feet of living area. The dwellings were built from 2001 to 2003. The comparables have basements, each of which has finished area, central air conditioning, a fireplace and an attached 3-car garage. The comparables sold from July 2017 to December 2019 for prices ranging from \$195,000 to \$205,000 or from \$78.73 to \$100.05 per square foot of living area, including land.

The appellant's submission included a copy of a favorable 2019 decision from the Property Tax Appeal Board and a Stipulation of Assessment by the Parties, which was signed by the appellant, stipulating to the 2019 PTAB Decision, plus a multiplier of 1.0492 for tax year 2020.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$67,584, which reflects a market value of \$202,772 or \$76.17 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 \$80,554. The subject's assessment reflects a market value of \$241,686 or \$90.79 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 that are located within the same neighborhood code as the subject. The comparables are improved with part 1-story and part 2-story or part 2-story and part 1-story dwellings of frame construction ranging in size from 2,036 to 2,558 square feet of living area. The dwellings were built from 1996 to 2009. The comparables have basements, one of which has finished area, central air conditioning, a fireplace and an attached garage ranging in size from 676 to 801 square feet of building area. The comparables sold from June 2019 to January 2020 for prices ranging from \$204,000 to \$293,000 or from \$91.05 to \$129.47 per square foot of living area, including land.

The board of review submitted information regarding a 440 square foot addition to the subject that was completed in 2019. The board of review argued the subject's 2019 PTAB decision would not have included the 2019 addition to the subject.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal requesting the subject's 2019 decision by the Property Tax Appeal Board be carried forward to the 2020 assessment year, plus equalization. The appellant also included a 2021 final decision from the Winnebago County Board of Review that reduced the subject's 2021 assessment to \$73,347.

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.

As an initial matter regarding the appellant's Stipulation of Assessment by the Parties, which was signed by the appellant, stipulating to the 2019 PTAB Decision, plus a multiplier of 1.0492 for tax year 2020, the Board finds the board of review did not sign the agreement and gives it no weight. Additionally, the Board gives less weight to the appellant's request to have the subject's 2019 decision by the Property Tax Appeal Board be carried forward to the 2020 assessment year, plus equalization, due to the 2019 addition to the subject that would be applicable to the 2020 assessment. Lastly, the Board gives less weight to the 2021 final decision from the Winnebago County Board of Review that reduced the subject's 2021 assessment to \$73,347. Section 1910.63(a) of the Rules of Practice and Procedure before the Property Tax Appeal Board states that:

Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the Board of Review or the assessment of any local assessing officer to be correct.

As to the market value evidence, the parties submitted a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 due to its smaller dwelling size, and its sale date occurring greater than 29 months prior to the January 1, 2020 assessment date at issue. The Board also gives less weight to the board of review's comparables #1, #2 and #3, due to their smaller dwelling size when compared to the subject. The Board finds the parties' remaining comparables are similar to the subject in location, dwelling style, age, size and most features. However, each of the best comparables has a smaller dwelling when compared to the subject. Nevertheless, the best comparables sold from January to December 2019 for prices ranging from \$195,000 to \$232,900 or from \$78.73 to \$91.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$241,686 or \$90.79 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record on a total market value basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their smaller dwelling size, the Board finds the subject's higher total estimated market value as reflected by its assessment is justified. Based on this evidence 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:

July 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

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