



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

APPELLANT: John DeJong
DOCKET NO.: 21-05195.001-R-1
PARCEL NO.: 12-30-253-015

The parties of record before the Property Tax Appeal Board are John DeJong, 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: \$3,884
IMPR.: \$26,186
TOTAL: \$30,070

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 2021 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 ranch dwelling of aluminum/vinyl siding exterior construction with 1,384 square feet of living area. The dwelling was constructed in 1962. Features of the home include a basement, central air conditioning and a 2-car detached garage containing 640 square feet of building area. The property has an 8,745 square foot or approximately .20-acre site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that have the same assessment neighborhood code as the subject and are located within .4 of a mile from the subject property. The comparables have sites that range in size from approximately .21 to .32 of an acre of land area. The comparables are improved with ranch dwellings of aluminum/vinyl siding exterior construction ranging in size from 1,350 to 1,478 square feet of living area. The dwellings were

built from 1950 to 1961. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning and either a 1-car, a 1.5-car or a 2-car garage. Comparable #2 has a fireplace. The comparables sold from May 2018 to May 2020 for prices ranging from \$57,000 to \$88,000 or from \$41.91 to \$65.19 per square foot of living area, including land. The appellant also submitted the listing sheets associated with each comparable sale. Based on this evidence, the appellant requested the subject's assessment be reduced to \$26,500, which would reflect a market value of \$79,508 or \$57.45 per square foot of living area, including land, 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 \$30,070. The subject's assessment reflects a market value of \$90,219 or \$65.19 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted notes prepared by the township assessor critiquing the appellant's evidence. The assessor argued that the appellant is requesting a 12% reduction in a neighborhood that is currently showing an increase in the median sale prices.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located within .4 miles from the subject property. The board of review's comparable #3 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 7,102 to 18,150 square feet of land area. The comparables are improved with ranch dwellings of frame or aluminum/vinyl siding exterior construction ranging in size from 1,100 to 1,350 square feet of living area. The dwellings were built from 1960 to 1971. Each comparable has basement with finished area, central air conditioning and a garage ranging in size from 320 to 590 square feet of building area. Comparable #4 has a fireplace. The comparables sold from March 2019 to February 2021 for prices ranging from \$88,000 to \$108,500 or from \$65.19 to \$98.28 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted differences between the board of review comparables and the subject. The appellant provided listing sheets for board of review comparables #1 and #4. The appellant was unable to find an MLS/Zillow listing for board of review comparable #2 and requested the board of review provide evidence of market exposure for the sale of this property. The appellant reaffirms its request for a reduction in the subject's assessment.

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 six suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellant's comparables due to their larger site size and older dwelling age, when compared to the subject or their sale dates occurred 21 or 31 months prior to the lien date at issue and are thus less likely to be indicative of the subject's market value as of the January 1, 2021, assessment date. The Board has given reduced weight to board of review comparable #2 due to its considerably larger site size, when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #4, which sold proximate in time to the assessment date at issue and are relatively similar to the subject in site size, dwelling size, design, age and some features. These two comparables sold in October 2020 and February 2021 for prices of \$91,500 and \$108,500 or for \$78.74 and \$98.28 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$90,219 or \$65.19 per square foot of living area, including land, which is less than the two best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment 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:

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

AGENCY

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