



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

APPELLANT: Ryan Smith  
DOCKET NO.: 21-05241.001-R-1  
PARCEL NO.: 11-16-486-008

The parties of record before the Property Tax Appeal Board are Ryan Smith, 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:** \$1,073  
**IMPR.:** \$6,132  
**TOTAL:** \$7,205

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 1-story dwelling of stucco exterior construction with 1,270 square feet of living area. The dwelling was constructed in 1925. Features of the home include a basement and a fireplace.<sup>1</sup> The property has a 7,405 square foot, or 0.17 of an acre, site and is located in Rockford, Rockford Township, Winnebago County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 26, 2021 for a price of \$8,000. The appellant partially completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties and the property was sold by owner. In support of the sale, the appellant submitted a copy of the settlement statement, listing

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the board of review's evidence and were not refuted by the appellant in written rebuttal.

information for a 2015 listing of the property, and an affidavit of the appellant stating that the appellant owns numerous residential properties, the seller contacted the appellant in response to a mass mailing sent to property owners in the area, and the property was purchased subject to a tenant lease where the tenant was subsequently evicted.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,205. The subject's assessment reflects a market value of \$21,617 or \$17.02 per square foot of living area, land included, when using the 2021 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, together with a map depicting the locations of the comparables in relation to the subject. The comparables each have a 6,063 square foot lot that is improved with a 1-story home of frame or aluminum/vinyl siding exterior construction ranging in size from 988 to 1,436 square feet of living area. The dwellings were built from 1925 to 1930. Each home has a basement, two of which have finished area. One home has central air conditioning, two homes each have a fireplace, and two homes each have a 216 or a 330 square foot garage. The comparables sold from March 2019 to June 2020 for prices ranging from \$25,000 to \$27,000 or from \$18.80 to \$25.30 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of 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 Board finds the best evidence of market value in the record to be the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, age, location, site size, and some features. The Board gave less weight to comparable #3, which is a substantially smaller home than the subject. These two most similar comparables sold for prices of \$26,000 and \$27,000 or for \$20.09 and \$18.80 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$21,617 or \$17.02 per square foot of living area, including land, which is below the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it was not advertised or exposed on the open market. Based on this record, the Board finds the subject's assessment is reflective of market value and 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: January 16, 2024



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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