



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

APPELLANT: John and Jean Frana
DOCKET NO.: 21-06200.001-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: \$10,085
IMPR.: \$64,500
TOTAL: \$74,585

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 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 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 waterfront property has an approximately 27,007 square feet of land area and is located in Rockford, Rockford Township, Winnebago County.¹

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 0.74 of a mile of the subject property. Three comparables have the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings ranging in size from 2,942 to

¹ The subject's property record card, submitted by the board of review depicts the subject as having a 0.62 acre or 27,007 square foot site.

3,450 square feet of living area. The dwellings were built in 1900 or 1910. Each comparable has a basement, central air conditioning and one fireplace.² The properties sold from October 2019 to December 2021 for prices ranging from \$68,100 to \$170,000 or from \$23.15 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 \$50,123 which reflects a market value of \$150,384 or \$45.88 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 \$74,585. The subject's assessment reflects a market value of \$223,777 or \$68.27 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.

The board of review submitted a grid analysis containing supplemental property details for the appellants' comparable properties. The board of review reported the appellants' comparables have sites that range in size from 5,406 to 8,100 square feet of land area, two comparables have finished basement area, each of the comparables have from one to three fireplaces and a garage ranging in size from 240 to 642 square feet of building area.

The board of review critiqued the appellants' comparables asserting comparables #2 and #4 are from an inferior neighborhood. The board of review depicted the subject property to have a waterfront location and a condition rating of excellent, which was not refuted by the appellants in rebuttal. The board of review's evidence included a comment indicating the subject property is large for the neighborhood and that comparables were taken from an adjoining neighborhood.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales and a map depicting the locations of the parties' comparables in relation to the subject. Three board of review comparables have a different neighborhood code than the subject property. 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, brick or frame and masonry 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 or three fireplaces. Three comparables have a garage ranging in size from 360 to 504 square feet of building area. Comparable #4 has a fully finished attic. The comparables sold from October 2018 to October 2020 for prices ranging from \$180,000 to \$255,020 or from \$53.86 to \$83.36 per square foot of living area, including land.

In rebuttal, the appellants' counsel submitted comments, rebuttal grids and a map showing the proximity of the subject to both parties' comparables. Counsel critiqued board of review comparables #1, #2 and #4 as having remote sale dates, comparables #2 and #4 differ in age and comparable #3 to be located in a different neighborhood than the subject. The map submitted by the appellants depicted the board of review comparables as being located from 0.84 of a mile to 1.02 miles from the subject property. Based on this information, counsel argued that board of review comparable #2 should be given little weight since it is located more than one mile from

² The appellants' grid analysis failed to disclose the lot sizes and garage sizes for their comparables.

the subject property. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

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.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable #3 along with board of review comparables #1, #2 and #4 which sold in 2018 or 2019, less proximate in time to the January 1, 2021 assessment date than other comparables in the record. The Board also gives less weight to the appellants' comparable #4 which appears to be an outlier with respect to sale price and per square foot sale price when compared to other properties in the record.

The Board finds the best evidence of market value to be appellants comparables #1 and #2 as well as board of review comparable #3 which sold proximate to the assessment date at issue. These properties are similar to the subject in location, age, design, dwelling size and some features although each has a smaller site size and inferior garage capacity when compared to the subject. These best comparables sold from October 2020 to August 2021 for prices ranging from \$169,900 to \$253,500 or from \$49.28 to \$83.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$223,777 or \$68.27 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Given the subject's larger site size and garage size, relative to the best comparables in the record, and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's 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:

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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