



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

APPELLANT: Erik & Michelle Calvert
DOCKET NO.: 21-06201.001-R-1
PARCEL NO.: 11-32-251-008

The parties of record before the Property Tax Appeal Board are Erik & Michelle Calvert, 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: \$9,960
IMPR.: \$43,601
TOTAL: \$53,561

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 one-story dwelling of aluminum/vinyl and brick exterior construction with 1,680 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning and a 640 square foot garage. The property is located in Rockford, Rockford Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.23 of a mile from the subject property.¹ The comparables are improved with one-story dwellings ranging in size from 1,604 to 1,844 square feet of living area that were built in 2008 or 2010. Each comparable is reported to have a basement and central air conditioning. Two comparables each have one fireplace. The properties sold from February 2020 to January 2021 for prices of \$137,000 and

¹ The appellants' grid analysis lacked descriptive detail on garage amenity for its comparable properties.

\$157,500 or for \$85.41 and \$87.60 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$47,826 which reflects a market value of \$143,492 or \$85.41 per square foot of living area, land included, when applying 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 \$53,561. The subject's assessment reflects a market value of \$160,699 or \$95.65 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 four comparable sales located in the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of aluminum/vinyl or aluminum/vinyl and brick exterior construction ranging in size from 1,424 to 1,899 square feet of living area. The homes were built from 2006 to 2010. Each comparable has a basement with two having finished area. Each dwelling has central air conditioning and a garage ranging in size from 420 to 720 square feet of building area. Three comparables each have one fireplace. The properties sold from April 2018 to July 2019 for prices ranging from \$160,500 to \$194,000 or from \$90.68 to \$120.72 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel critiqued the board of review's comparables arguing that comparables #1, #3 and #4 have remote sale dates and that comparables #2 and #5 differ in size when compared to the subject. 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 seven comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables 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 finds the best evidence of market value to be the appellants' comparables which sold more proximate to the assessment date at issue in this appeal and are similar to the subject in location, age, design and other features, although, none of these properties are reported to have a garage like the subject. These three comparables sold from February 2020 to January 2021 for prices of \$137,000 and \$157,500 or for \$85.41 and \$87.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$160,699 or \$95.65 per square foot of living area, including land, which falls just above the overall market value of the

best comparable sales in this record and above the best comparables on a per square foot basis. Given the subject's smaller dwelling size, relative to two of the best comparables, and garage amenity, a higher per square foot value appears logical. Therefore, 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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