



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

APPELLANT: Wanda Buchanan
DOCKET NO.: 21-06202.001-R-1
PARCEL NO.: 11-14-256-011

The parties of record before the Property Tax Appeal Board are Wanda Buchanan, the appellant, 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: \$3,036
IMPR.: \$18,167
TOTAL: \$21,203

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 2-story dwelling of aluminum/vinyl exterior construction with 1,374 square feet of living area. The dwelling was constructed in 1900. Features of the home include a basement, central air conditioning, one fireplace and a 576 square foot garage. The property has an approximately 7,500 square foot 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 four comparable sales located within 0.35 of a mile from the subject property. The comparables are improved with 2-story dwellings that range in size from 1,268 to 1,350 square feet of living area all of which were built in 1900.¹ The appellant reported each comparable has a basement and central air conditioning. One comparable has a fireplace.

¹ The appellant's grid analysis lacked information as to lot size and presence of a garage for the comparables.

The properties sold from March 2020 to April 2021 for prices ranging from \$38,000 to \$59,500 or from \$29.46 to \$44.07 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$15,359 which reflects a market value of \$46,082 or \$33.54 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 \$21,203. The subject's assessment reflects a market value of \$63,615 or \$46.30 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 with information on the appellant's comparables which disclosed the properties have sites that range in size from 3,550 to 7,500 square feet of land area and garages ranging in size from 240 to 442 square feet of building area.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 5,000 to 7,950 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick or aluminum/vinyl exterior construction ranging in size from 1,246 to 1,488 square feet of living area. The homes were built from 1920 to 1945. Each comparable has a basement, central air conditioning and a garage ranging in size from 216 to 480 square feet of building area. Four comparables each have one fireplace. The properties sold from December 2018 to December 2020 for prices ranging from \$78,000 to \$84,900 or from \$54.39 to \$65.71 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 appellant's counsel critiqued the board of review comparables, arguing each should be given less weight, if any, due to having sold in 2018 and 2019, less proximate to the January 1, 2021 assessment date and/or newer ages 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 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 parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which has a substantially smaller site size when compared to the subject property. The Board gives less weight to board of review's comparables #1, #4 and #5 which sold in 2018 or 2019, less proximate to the assessment date at issue and/or are substantially newer in age when compared to the subject.

The Board finds the best evidence of market value to be appellant comparables #2, #3 and #4 along with board of review comparables #2 and #3 which are generally similar to the subject in location, age, design, dwelling size and other features. These comparables sold from March 2020 to April 2021 for prices ranging from \$39,600 to \$84,900 or from \$29.46 to \$65.71 per square foot of living area, including land. Removing the high and low sales, appellant comparable #2 and board of review comparable #2, results in a tighter value range of \$49,500 to \$78,000 or from \$37.11 to \$62.60 per square foot of living area, land included. The subject's assessment reflects a market value of \$63,615 or \$46.30 per square foot of living area, including land, which falls within the range established by the best comparables, and within the narrowest range, contained in the record. 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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