



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

APPELLANT: Thomas Chustak  
DOCKET NO.: 22-01301.001-R-1  
PARCEL NO.: 05-09-127-012

The parties of record before the Property Tax Appeal Board are Thomas Chustak, the appellant, by attorney James A. Rodriguez, of Guyer & Enichen in Rockford; and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$14,420  
**IMPR.:** \$91,479  
**TOTAL:** \$105,899

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Boone County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 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 vinyl siding and brick exterior construction with 2,364 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement, central air conditioning, a fireplace, and an 1,178 square foot garage. The property has a 46,118 square foot, or 1.16 acre, site and is located in Belvidere, Belvidere Township, Boone County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales<sup>1</sup> located from 0.1 of a mile to 1.2 miles from the subject. The parcels range in size from 30,810 to 78,413 square feet, or 0.71 of an acre to 1.8 acres, of land area and are improved with 2-story homes of vinyl siding and brick exterior construction ranging in size from 2,388 to 2,572 square feet of living area. The dwellings were

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<sup>1</sup> Comparables #1 and #2 are two different sales of the same property.

built from 1994 to 2004. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 828 to 1,224 square feet of building area. The comparables sold from July 2019 to October 2021 for prices ranging from \$250,000 to \$359,900 or from \$104.69 to \$147.74 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,889. The subject's assessment reflects a market value of \$317,699 or \$134.39 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on six comparable sales where comparable #1 describes two sales that are the same sales as the appellant's comparables #1 and #2, described above. Comparables #2 through #5 have sites ranging in size from 0.9951 of an acre to 1.66 acres of land area and are improved with 2-story homes of vinyl/frame or vinyl/frame and brick exterior construction. The homes range in size from 2,303 to 2,534 square feet of living area and were built from 2002 to 2021. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a garage ranging in size from 660 to 1,056 square feet of building area. The comparables sold from May to November 2021 for prices ranging from \$305,000 to \$344,900 or from \$128.48 to \$147.58 per square foot of living area, including land.<sup>3</sup> 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 record contains a total of nine comparable sales, with two common sales of the same property, for the Board's consideration. The Board gives less weight to the 2019 and 2020 sales in the record, the appellant's comparable #2/board of review's comparable #1 and the appellant's comparables #4 and #5, which sold less proximate in time to the assessment date. The Board gives less weight to the board of review's comparable #4, which is a significantly newer home than the subject.

The Board finds the best evidence of market value to be the second sale of the appellant's comparable #1/board of review's comparable #1, the appellant's comparable #3, and the board of

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<sup>2</sup> Sec. 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

<sup>3</sup> The Board has recalculated the prices per square foot as the sale price/dwelling size.

review's comparables #2, #3, and #5, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, site size, and some features, although three comparables have finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$274,000 to \$359,900 or from \$106.53 to \$147.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$317,699 or \$134.39 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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.



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Chairman



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Member



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Member



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Member



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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: March 26, 2024



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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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