



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

APPELLANT: Peter Suknaich
DOCKET NO.: 22-02154.001-R-1
PARCEL NO.: 11-15-108-021

The parties of record before the Property Tax Appeal Board are Peter Suknaich, 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: \$807
IMPR.: \$14,227
TOTAL: \$15,034

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 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 1-story ranch-style dwelling of frame construction with 984 square feet of living area. The dwelling was constructed in 1950 on a concrete slab foundation. Features of the home include central air conditioning. The property has a 9,975 square foot site¹ 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 a grid analysis with information on five comparable sales located from .18 of a mile to 1.12 miles from the subject with each being located in the same neighborhood code as the subject property. The comparables have sites ranging in size from 6,150 to 12,625 square feet of land area that are improved with 1-story ranch-style dwellings that range in size from 864

¹ The descriptive information regarding the lot sizes of the subject property and the appellant's comparables was drawn from the grid analysis submitted by the board of review and not refuted by appellant in rebuttal.

to 1,132 square feet of living area. The comparables were built from 1940 to 1955. Each comparable features central air conditioning; one dwelling has a fireplace; and two comparables each have a garage containing 360 or 672 square feet of building area. The comparables sold from March to October 2022 for prices ranging from \$10,000 to \$22,456 or from \$10.01 to \$24.02 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,034. The subject's assessment reflects a market value of \$45,107 or \$45.84 per square foot of living area, land included, when using the statutory level of assessment of 33.33% as determined by the Illinois Department of Revenue.²

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on five comparable sales located within the same assessment neighborhood code as the subject property. The comparables have parcels of either 6,500 or 6,650 square feet of land area that are improved with 1-story ranch-style dwellings of aluminum and vinyl exteriors ranging in size from 824 to 906 square feet of living area. The dwellings were built from 1950 to 1957. Three dwellings each feature a full or partial unfinished basement. Each comparable has central air conditioning and a garage ranging in size from 240 to 484 square feet of building area. The comparables sold from September 2021 to September 2022 for prices ranging from \$50,000 to \$60,000 or from \$55.19 to \$72.12 per square foot of living area, including land. In response to the appellant's evidence, the board of review through the township assessor submitted notes and a memorandum asserting that appellant's comparable #1 resold as a multi-parcel sale; comparables #3 and #4 are compulsory auction sales; and comparable #5 was property transferred via a quit claim deed with no recorded Illinois Real Estate Transfer Declaration (PTAX-203) form associated with the sale and not exposed to the open market. Based on this evidence and argument, the board of review requested a confirmation of the subject's assessment.

In rebuttal, the appellant's counsel submitted a brief arguing that the board of review comparables are "not comparable" to the subject due to differences from the subject in foundation and based on each having a garage which is not a feature of the subject property. The appellant's counsel also identified appellant's comparables #2 and #4 as the best comparables in the record contending that most weight should be given to these comparables which support a reduction.

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

² Procedural rule Sec. 1910.50(c)(1) 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 Sec. 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.

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 ten comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board gave less weight to the appellant's comparables #1, #3, #4, and #5 due to each of these properties either not being advertised or exposed on the open market or being sold via a quit claim deed and thus calling into question whether or not these sales meet the fundamental elements of arm's-length transactions. Moreover, the board of review's assertion calling into question the arm's-length nature of these transactions was not contested by the appellant in rebuttal. The Board also gave less weight to board of review comparables #1, #2, and #3 based on each having a full or partial basement, unlike the subject's concrete slab foundation.

On this record, the Board finds the best evidence of market value to be the appellant's comparable #2 and board of review comparables #4 and #5 which are overall more similar to the subject in foundation as well as location, design, dwelling size, age, and some features. However, both board of review comparables have a garage, a feature that the subject lacks, therefore requiring downward adjustments to the comparables for this feature in order to make them more equivalent to the subject. The best overall comparables in the record sold from August to October 2022 for prices ranging from \$14,000 to \$54,000 or from \$13.78 to \$60.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$45,107 or \$45.84 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record both in terms of overall value and on a per square foot of living area basis.

After considering all the evidence submitted by the parties with emphasis on those properties with the most similarity to the subject, and after further considering adjustments to the best comparables for difference from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is over-valued and, thus, no reduction in the subject's assessment is 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: March 26, 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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