



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

APPELLANT: Bradley & Julie Wagner
DOCKET NO.: 22-02155.001-R-1
PARCEL NO.: 15-24-377-004

The parties of record before the Property Tax Appeal Board are Bradley & Julie Wagner, 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: \$8,230
IMPR.: \$49,536
TOTAL: \$57,766

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 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 dwelling of brick exterior construction with 1,208 square feet of living area. The dwelling was constructed in 1972. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 1,972 square foot attached garage, a 1,440 square foot metal pole building, and a 1,800 square foot metal pole building.¹ The property has a 74,923 square foot site and 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 five comparable sales located within 0.42 of a mile from the

¹ Additional details regarding the subject not reported by the appellants are found in its property record card presented by the board of review and were not refuted by the appellants.

subject. Comparable #5 has an 8,750 square foot site.² The comparables are improved with 1-story homes of frame, brick, or aluminum/vinyl siding exterior construction ranging in size from 1,092 to 1,320 square feet of living area. The dwellings were built in 1963 or 1964. Each home has a basement, two of which have finished area,³ central air conditioning, and a garage ranging in size from 312 to 924 square feet of building area. The comparables sold from February 2021 to March 2022 for prices ranging from \$65,000 to \$160,500 or from \$54.35 to \$132.86 per square foot of living area, including land. Based on this evidence, the appellants 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 \$57,766. The subject's assessment reflects a market value of \$173,315 or \$143.47 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.⁴

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within the same assessment neighborhood code as the subject, together with a map depicting the locations of the comparables in relation to the subject. Comparables #2 and #3 are the same properties as the appellants' comparables #3 and #5, respectively. Four comparables have sites ranging in size from 8,750 to 17,500 square feet of land area. The comparables are improved with 1-story homes of brick, frame, or aluminum/vinyl siding exterior construction ranging in size from 1,120 to 1,400 square feet of living area. The dwellings were built from 1950 to 1964. Each home has a basement, four of which have finished area, central air conditioning, and one or two garages ranging in size from 280 to 672 square feet of building area. One home has a fireplace. The comparables sold from August 2021 to March 2022 for prices ranging from \$126,600 to \$160,500 or from \$109.29 to \$132.86 per square foot of living area, including land.

The board of review submitted a brief contending that the appellants' comparables differ from the subject in site size, garage size, fireplace amenity, and outbuildings. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the board of review's comparable #5 is an older home than the subject and the other comparables support a reduction.

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

² The board of review provided the site size for comparable #5 which is common to both parties.

³ The board of review reported the two common comparables have finished basement area, which was not refuted by the appellants.

⁴ 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.

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 record contains a total of eight comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, and #4 and the appellants' comparable #3/board of review's comparable #2, for which no sites sizes reported, preventing a comparative analysis of these comparables with the subject, which reportedly have a much larger site than the comparables. The Board also gives less weight to the board of review's comparable #5, which is a substantially older home than the subject.

The Board finds the best evidence of market value to be the appellants' comparable #5/board of review's comparable #3 and the board of review's comparables #1 and #4, which are similar to the subject in dwelling size, location, and some features, although none of these comparables have pole buildings like the subject and they are older homes on significantly smaller sites with smaller total garage area than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$144,000 to \$160,500 or from \$109.29 to \$132.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$173,315 or \$143.47 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, but appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject. Based on this evidence 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.



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bradley & Julie Wagner, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Winnebago County Board of Review
Winnebago County Admin. Bldg.
404 Elm Street
Rockford, IL 61101