



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

APPELLANT: Javier Lopez  
DOCKET NO.: 22-02159.001-R-1  
PARCEL NO.: 12-34-402-004

The parties of record before the Property Tax Appeal Board are Javier Lopez, 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:** \$9,152  
**IMPR.:** \$55,027  
**TOTAL:** \$64,179

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 dwelling of aluminum/vinyl siding exterior construction with 1,540 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 3-car basement garage. The property has an approximately 17,628 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 15, 2021 for a price of \$162,000. The appellant partially completed Section IV – Recent Sale Data of the appeal petition disclosing the parties were not related, the property was sold by owner, and the property was advertised for sale with a sign, internet and/or auction. The appellant submitted an unsigned copy of the Real Estate Transfer Declaration disclosing the property was advertised for sale.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,179. The subject's assessment reflects a market value of \$192,556 or \$125.04 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, together with a map depicting the locations of these comparables in relation to the subject. Two comparables have 15,168 or 17,760 square foot lots. The comparables are improved with 1-story/split-level homes of aluminum/vinyl siding exterior construction with 1,420 or 1,466 square feet of living area. The dwellings were built from 1989 to 2002. Each home has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 576 to 1,164 square feet of building area. The comparables sold from July to November 2021 for prices ranging from \$186,000 to \$230,000 or from \$130.99 to \$161.97 per square foot of living area, including land.

The board of review submitted a brief contending that the Real Estate Transfer Declaration is not signed and the appellant did not specifically describe how the property was advertised for sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the subject's recent sale is the best evidence of its market value. The appellant submitted a copy of a Closing Disclosure for the sale indicating the appellant borrowed funds for the purchase of the subject property and disclosing no realtors' commissions were paid.

### **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 Board finds the best evidence of market value in the record to be the board of review's comparables #2 and #3, which are similar to the subject in dwelling size, age, location, site size, and features. The Board gave less weight to the board of review's comparable #1 as the board of review did not disclose a site size for this property. The Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as the

---

<sup>1</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.

appellant did not demonstrate that the property was advertised or exposed on the open market. The appellant disclosed the property was advertised by sign, internet and/or auction, but did not specify the method of advertising and did not present any evidence of advertising in rebuttal to respond to the board of review's contention that the property was not advertised.

The board of review's comparables #2 and #3 sold for prices of \$186,000 and \$230,000 or \$130.99 and \$161.97 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$192,556 or \$125.04 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and is below the best comparables on a price per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value and 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

Javier Lopez, 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