



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

APPELLANT: Nancy Rick  
DOCKET NO.: 22-02568.001-R-1  
PARCEL NO.: 04-25-252-004

The parties of record before the Property Tax Appeal Board are Nancy Rick, the appellant, by attorney 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:** \$19,201  
**IMPR.:** \$72,065  
**TOTAL:** \$91,266

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 part 1-story and part 2-story dwelling of frame siding exterior construction with 1,866 square feet of living area. The dwelling was built in 1991. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, one fireplace, and a 740 square foot garage. The property is located in Roscoe, Roscoe Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within 0.87 of a mile from the subject. The comparables are improved with part 1-story and part 2-story dwellings of frame or vinyl exterior construction ranging in size

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<sup>1</sup> The finds the best evidence of the subject's basement was the board of review's evidence which disclosed the subject's basement has finished area, which was not refuted by the board of review. The board of review failed to submit the subject's property record card as required by Section 1910.40 (a) of PTAB's administrative rules.

from 1,702 to 2,000 square feet of living area. The dwellings were built from 1979 to 1993. The appellant reported that each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 400 to 912 square feet of building area. The comparables have improvement assessments that range from \$54,057 to \$72,551 or from \$29.47 to \$36.28 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$59,266 or \$31.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,266. The subject property has an improvement assessment of \$72,065 or \$38.62 per square foot of living area.

The board of review asserted that the subject has a finished basement and that only two of the appellant's five comparables are located in the same subdivision as the subject. The board of review noted that based on the township assessor's recommendation that the subject's assessed valuation was reduced to \$91,266 which, after review, was approved by the board of review.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the subject's assessment neighborhood. Board of review comparables #1 and #3 are the same properties as the appellant's comparables #4 and #5. The comparables are improved with part 1-story or part 2-story dwellings of frame, vinyl, or brick and vinyl exterior construction ranging in size from 1,997 to 3,300 square feet of living area. The dwellings were built from 1991 to 2008. The comparables each have a basement, two of which are reported to have finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 532 to 1,467 square feet of building area. The comparables have improvement assessments that range from \$71,758 to \$135,159 or from \$34.09 to \$41.76 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted that that only "the Above Ground Living Area" should be considered in determining uniformity and critiqued the appellant's comparables on location, dwelling size, age, and style. The appellant also noted that the board of review comparables varied from the subject in "age and square footage."

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 suggested equity comparables for the Board's consideration, which includes two comparables shared by the parties. The Board gives less weight to the

appellant's comparable #2 as well as board of review comparables #2, #5, and #6 which differ from the subject in age and/or dwelling size.

The Board finds the best evidence of assessment equity to be the parties' five remaining comparables, which includes the parties' two common comparables. These comparables are similar to the subject in location, design, age, dwelling size, and most features. However, each comparable is reported to lack basement finish, a feature of the subject, suggesting upward adjustments for this difference would be necessary to make them more equivalent to the subject. These comparables have improvement assessments that range from \$54,057 to \$72,551 or from \$29.47 to \$36.28 per square foot of living area. The subject's improvement assessment of \$72,065 or \$38.62 per square foot of living area falls within the range established by the best comparables in the record on an overall improvement assessment basis but above the range on a per square foot basis. The subject's higher improvement assessment on a per square foot is logical considering the home has basement finish, which the best comparables lack. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

April 16, 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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