



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

APPELLANT: Jerry & Kelly Althoff
DOCKET NO.: 22-02569.001-R-1
PARCEL NO.: 08-02-153-003

The parties of record before the Property Tax Appeal Board are Jerry & Kelly Althoff, 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: \$17,344
IMPR.: \$86,151
TOTAL: \$103,495

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 2-story dwelling of vinyl siding and brick exterior construction with 2,448 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement, central air conditioning, a fireplace, and an 886 square foot garage. The property has a 37,160 square foot site and is located in Roscoe, Harlem Township, Winnebago County.

The appellants contend assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables located within the same assessment neighborhood code as the subject and are reported to be located within 0.47 of a mile from the subject.¹ The comparables are improved

¹ The board of review reported these comparables are located 3 or 3.1 miles from the subject in its grid analysis of these comparables.

with 2-story homes of vinyl siding or frame exterior construction ranging in size from 2,424 to 2,682 square feet of living area. The dwellings were built from 1986 to 1992. Each home has a basement, three of which have finished area,² central air conditioning, a fireplace, and a garage ranging in size from 495 to 888 square feet of building area. Comparable #4 has a basketball court and a pond. The comparables have improvement assessments ranging from \$64,294 to \$83,170 or from \$25.08 to \$31.34 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$68,820 or \$28.11 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 \$103,495. The subject property has an improvement assessment of \$86,151 or \$35.19 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject and reported to be located 3 miles from the subject. The comparables are improved with 2-story homes of vinyl siding, brick, and/or stucco exterior construction ranging in size from 2,065 to 2,811 square feet of living area. The dwellings were built from 1992 to 2001. Each home has a basement with finished area, central air conditioning, a fireplace, from 2.5 to 3.5 bathrooms, and a garage ranging in size from 660 to 856 square feet of building area. Comparable #5 has an inground swimming pool. The comparables have improvement assessments ranging from \$75,777 to \$105,724 or from \$36.70 to \$38.41 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 appellants argued the board of review's comparables differ from the subject in location, dwelling size, basement finish, and/or inground swimming pool amenity.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the parties differ regarding the distances of the appellants' comparables from the subject. The Board finds that neither party presented any evidence to substantiate the reported distances from the subject. Thus, the Board shall consider both parties' comparables,

² The board of review submitted listing information of these comparables indicating three have finished basement area, and comparable #4 has a basketball court and a pond. The board of review asserted comparable #5 has finished basement area and an inground swimming pool but did not submit listing information or a property record card to evidence these features.

which are located within the same assessment neighborhood code as the subject, despite the reported greater distances from the subject of some of the comparables.

The record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #4, which has a pond and basketball court unlike the subject, and the board of review's comparables #2 and #5, which are less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #2, #3, and #5 and the board of review's comparables #1, #3, and #4, which are more similar to the subject in dwelling size, age, location, and some features, although five of these 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 comparables have improvement assessments that range from \$64,294 to \$102,288 or from \$25.08 to \$38.41 per square foot of living area. The subject's improvement assessment of \$86,151 or \$35.19 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellants 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: February 20, 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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