



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

APPELLANT: Israel Popoola
DOCKET NO.: 22-02570.001-R-1
PARCEL NO.: 08-15-127-006

The parties of record before the Property Tax Appeal Board are Israel Popoola, 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 **A Reduction** 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: \$10,965
IMPR.: \$63,500
TOTAL: \$74,465

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 vinyl siding and brick exterior construction with 1,891 square feet of above grade living area. The dwelling was constructed in 2008. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, 3.5 bathrooms, and a 684 square foot garage. The property has a 16,692 square foot site and is located in Machesney Park, Harlem Township, Winnebago County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables located within 0.40 of a mile from the subject. The comparables are improved with 1-story homes of vinyl siding exterior construction ranging in size from 1,739 to 2,037 square

¹ The board of review submitted listing information for the subject which indicates the subject has finished basement area and 3.5 bathrooms, which was not refuted in the appellant's written rebuttal.

feet of above grade living area. The dwellings were built from 2003 to 2008. Each home has a basement, three of which have finished area,² central air conditioning, 2.5 or 3 bathrooms, and a garage ranging in size from 640 to 868 square feet of building area. Six homes each have a fireplace. The comparables have improvement assessments ranging from \$37,073 to \$64,307 or from \$20.73 to \$32.47 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$59,956 or \$31.71 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 \$86,083. The subject property has an improvement assessment of \$75,118 or \$39.72 per square foot of above grade living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located within 1.3 miles from the subject. The comparables are improved with 1-story homes of vinyl siding or vinyl siding and brick exterior construction ranging in size from 1,527 to 1,929 square feet of above grade living area. The dwellings were built from 2005 to 2017. Each home has a basement, one of which has finished area, central air conditioning, 2 or 3 bathrooms, and a garage ranging in size from 440 to 700 square feet of building area. Four homes each have a fireplace. The comparables have improvement assessments ranging from \$45,775 to \$61,248 or from \$29.46 to \$35.20 per square foot of living area.

The board of review submitted a letter from the township assessor's office contending that the subject is located within the Timberlyne Hollow subdivision and adjacent to the Silo Ridge subdivision, both of which have new construction homes and a "historically" quick resale of homes. The board of review noted in a memorandum that the subject is an "exposed ranch" home with 3,491 square feet of "living space."³

The board of review also submitted a grid analysis and information regarding the appellant's comparables, noting that the appellant's comparable #1 has a lower assessment due to ongoing repairs from flood damage.

Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued both parties' comparables support a reduction in the subject's assessment.

Conclusion of Law

The appellant 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

² The board of review presented listing information indicating the appellant's comparables #1, #2, and #7 each have a finished basement.

³ The Board notes the board of review reported the subject has 1,891 square feet of above grade living area in its grid analysis.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of sixteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which the board of review reported was being repaired due to flood damage, which was not refuted by the appellant in written rebuttal and also appears on its face to be an outlier. The Board also gives less weight to the appellant's comparables #3, #4, #5, #6 and #8 and the board of review's comparables #1 through #7, due to substantial differences from the subject in dwelling size and/or basement finish.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #7 and the board of review's comparable #8, which are more similar to the subject in dwelling size, age, location, and features, although these homes have fewer bathrooms than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$59,956 to \$64,307 or from \$30.57 to \$32.43 per square foot of above grade living area. The subject's improvement assessment of \$75,118 or \$39.72 per square foot of above grade living area falls above/ the range established by the best equity comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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