



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

APPELLANT: Jennifer Ciceri  
DOCKET NO.: 22-02975.001-R-1  
PARCEL NO.: 04-26-101-001

The parties of record before the Property Tax Appeal Board are Jennifer Ciceri, 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:** \$16,204  
**IMPR.:** \$63,805  
**TOTAL:** \$80,009

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 exterior construction with 2,040 square feet of living area. The dwelling was constructed in 1972. Features of the home include a basement, central air conditioning, a fireplace, and a 633 square foot garage. The property has a 0.67 of an acre site and is located in Roscoe, Roscoe Township, Winnebago County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables located within 0.98 of a mile from the subject. The comparables are improved with part 1-story and part 2-story homes of vinyl or frame exterior construction ranging in size from 1,570 to 2,448 square feet of living area. The dwellings were built from 1966 to 1992. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 400

to 1,242 square feet of building area. The comparables have improvement assessments ranging from \$51,552 to \$83,194 or from \$26.40 to \$38.52 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$63,805 or \$31.28 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 \$100,871. The subject property has an improvement assessment of \$84,667 or \$41.50 per square foot of living area. The subject's assessment reflects a market value of \$302,643, 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 equity comparables located in Roscoe. The comparables are improved with 1-story or part 1-story and part 2-story homes of vinyl or steel and stone exterior construction ranging in size from 1,754 to 1,944 square feet of living area. The dwellings were built from 1987 to 2017. Each home has a basement with finished area, central air conditioning, one or two fireplace, and a garage ranging in size from 669 to 720 square feet of building area. Comparable #3 has an inground swimming pool and a 3,280 square foot pole building. The comparables have improvement assessments ranging from \$40.84 to \$49.93 per square foot of living area.

The board of review submitted a brief contending that the subject property overlooks the golf course and has a unique contemporary design. The board of review argued the subject sold on August 20, 2020 for a price of \$310,000. The board of review presented a complaint response which indicates the 2020 sale was an arm's length sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables differ from the subject in style, age, basement finish, inground swimming pool amenity, and/or pole building amenity. The appellant further argued the board of review's comparables #1 and #3 are located more than one mile from the subject.

### **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 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.

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

The record contains a total of eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3, #5, #6, #7 and #8, due to substantial differences from the subject in dwelling size and/or age. The Board gives less weight to the board of review's comparables due to substantial differences from the subject in dwelling size, age, design, basement finish, inground swimming pool amenity, and/or pole building amenity. Moreover, the appellant asserted the board of review's comparables #1 and #3 were located more than one mile from the subject as the board of review did not describe the locations of its comparables in relation to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #4, which are more similar to the subject in design, dwelling size, age, location, and features. These comparables have improvement assessments that range from \$51,552 to \$67,574 or from \$26.40 to \$30.79 per square foot of living area. The subject's improvement assessment of \$84,667 or \$41.50 per square foot of living area falls above the range established by the best comparables in this record.

Although the subject's total assessment reflects a market value less than its 2020 sale price, the Board finds it would be inequitable to assess the subject property to reflect its purchase price, as this would result in a total assessment significantly above the assessments of similar nearby properties that have arguably analogous fair cash values as the subject property based on their similar locations and building characteristics. Therefore, based on equity and the weight of the evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: 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

Jennifer Ciceri, 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