



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

APPELLANT: Edward & Debra Lechner
DOCKET NO.: 22-02976.001-R-1
PARCEL NO.: 04-32-251-006

The parties of record before the Property Tax Appeal Board are Edward & Debra Lechner, 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: \$9,522
IMPR.: \$60,415
TOTAL: \$69,937

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 part 1-story and part 2-story dwelling of vinyl exterior construction with 2,643 square feet of living area. The dwelling was constructed in 1973. Features of the home include a crawl space foundation, a fireplace, and a 2-car garage. The property has a 0.35 of an acre site and is located in Roscoe, Roscoe Township, Winnebago County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on February 26, 2021 for a price of \$82,500. The appellants completed Section IV – Recent Sale Data of the appeal petition disclosing that the parties were not related, the property was sold using a realtor and was advertised for sale with the Multiple Listing Service for 55 days, and the sale was not due to foreclosure or by contract for deed. The appellants presented copies of the settlement statement,

indicating realtors' commissions were paid; the listing sheet, indicating the property was listed for 55 days; and the Real Estate Transfer Declaration, indicating the property was advertised for sale. Based on this evidence, the appellants 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 \$69,937. The subject's assessment reflects a market value of \$209,832 or \$79.39 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

The board of review submitted a brief contending that the February 2021 sale was not a valid sale and the appellant did not submit a signed copy of the Real Estate Transfer Declaration. The board of review further contended the property was in a distressed condition in February 2021, as demonstrated by photographs submitted by the board of review, and the subject was listed for sale again in August 2020 for \$325,000 and later reduced to \$299,900, as described in a listing sheet presented by the board of review. The board of review argued the subject had been renovated since February 2021, as demonstrated by photographs presented by the board of review which depict different flooring and finishes. Thus, the board of review asserted the subject was not in the same condition on January 1, 2022 as it was in February 2021. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the subject's sale is the best evidence of market value and that repairs and maintenance to a residential property do not increase a residential property's assessment under Section 10-20 of the Property Tax Code (35 ILCS 200/10-20). The appellants noted the subject was listed in August 2021 but did not sell.

Conclusion of Law

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

The record contains evidence of a sale of the subject property in February 2021 for a price of \$82,500 and a listing of the subject property in August 2021 for \$325,000, reduced to \$299,900. The Board finds the appellants demonstrated the February 2021 sale had the elements of an arm's length transaction. Although the board of review asserted the Real Estate Transfer Declaration was unsigned, the appellants also presented a listing sheet and settlement statement in support of the sale.

¹ 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.

However, the board of review contended the subject had been extensively renovated since the February 2021 sale, and thus, the February 2021 purchase price was not reflective of market value. The board of review presented evidence the subject was listed in August 2021 for a significantly higher price than its February 2021 sale. The appellants did not refute the August 2021 listing, but contended the property did not sell. The appellants acknowledged the renovation of the subject property, but argued such renovation constitutes repairs and maintenance that do not increase the assessment of a property under Section 10-20 of the Property Tax Code (35 ILCS 200/10-20).

Section 10-20 provides as follows:

Repairs and maintenance of residential property. Maintenance and repairs to residential property owned and used exclusively for a residential purpose shall not increase the assessed valuation of the property. For purposes of this Section, work shall be deemed repair and maintenance when it (1) does not increase the square footage of improvements and does not materially alter the existing character and condition of the structure but is limited to work performed to prolong the life of the existing improvements or to keep the existing improvements in a well maintained condition; and (2) employs materials, such as those used for roofing or siding, whose value is not greater than the replacement value of the materials being replaced. Maintenance and repairs, as those terms are used in this Section, to property that enhance the overall exterior and interior appearance and quality of a residence by restoring it from a state of disrepair to a standard state of repair do not "materially alter the existing character and condition" of the residence.

The Board finds the requirements of Section 10-20 have not been met. The Board finds the renovations to the subject in 2021 materially altered the character and condition of the structure as demonstrated by an August 2021 list price (\$299,900) that was significantly higher than the February 2021 sale price (\$82,500).

Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject's assessment is not 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

Edward & Debra Lechner, 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