



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

APPELLANT: Tequilla Jordan
DOCKET NO.: 22-04462.001-R-1
PARCEL NO.: 11-16-332-008

The parties of record before the Property Tax Appeal Board are Tequilla Jordan, 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: \$1,409
IMPR.: \$12,434
TOTAL: \$13,843

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2021 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 an owner occupied residential bi-level dwelling of frame exterior construction with 988 square feet of living area.¹ The dwelling was constructed in 1970. Features of the home include a basement with finished area, central air conditioning and a 528 square foot garage. The property has an approximately 6,958 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 21-

¹ The Board finds the best description of the subject property is found in the board of review's evidence.

07812.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$12,693 based on an agreement of the parties. The appellant's attorney asserted that tax years 2021 and 2022 are within the same general assessment period.

The appellant reported in the appeal petition that the subject property had a land assessment of \$1,409, an improvement assessment of \$18,023 and a total assessment of \$19,432 for tax year 2022.

The board of review submitted its "Board of Review Notes on Appeal." The Notes on Appeal indicated that the township's general assessment period began in 2019 and runs through tax year 2022. It further indicated that an equalization factor of 1.0906 was applied to all non-farm property in Rockford Township in tax year 2022.

The board of review submitted a letter stating the Property Tax Appeal Board granted a reduction in the assessment of the subject property in 2021. The appellant has requested the 2021 PTAB decision be carried forward to the subsequent tax year 2022 per section 16-185 of the Property Tax Code. The Winnebago County Board of Review concurs with the appellant's request to rollover the PTAB's prior year decision plus the application of the 2022 equalization factor. The board of review also submitted copies of the evidence provided for the 2020 PTAB filing under Docket No. 20-01632, which included a copy of the subject's property record card and information on three comparable sales.

The board of review's Notes on Appeal indicated it was willing to stipulate to a revised total assessment of \$14,272 (\$1,292 land AV + \$12,980 improvement AV = \$14,272 total AV). The appellant was notified of the proposed stipulation and declined the offer.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2021 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction

establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2021 tax year under Docket No. 21-07812.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$12,693. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2021 and 2022 tax years are within the same general assessment period and an equalization factor of 1.0906 was applied in Rockford Township in 2022. Furthermore, the decision of the Property Tax Appeal Board for the 2021 tax year has not yet been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$13,843, which is less than the 2022 total assessment of the subject property of \$19,432.

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: June 18, 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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APPELLANT

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