



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

APPELLANT: Guoxing Zheng  
DOCKET NO.: 23-03320.001-R-1  
PARCEL NO.: 12-21-327-004

The parties of record before the Property Tax Appeal Board are Guoxing Zheng, the appellant, 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:** \$15,123  
**IMPR.:** \$64,869  
**TOTAL:** \$79,992

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 2023 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 one-story, ranch-style, single-family dwelling of aluminum/vinyl siding exterior construction with 2,079 square feet of living area. The dwelling is approximately 31 years old having been built in 1992. Features of the home include a full unfinished basement, 2½ bathrooms, central air conditioning, a fireplace and an attached 801 square foot garage. The property has a 12,596 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales, two of which are located in the same assessment neighborhood code as the subject. All of the comparables are located from .03 to .6 of a mile from the subject. The parcels range in size from 10,444 to 19,804 square feet of land area and are each improved with a one-story, ranch-style, dwelling of brick or aluminum/vinyl siding exterior construction. The homes range in age from 31 to 58 years old and range in size

from 1,823 to 2,719 square feet of living area. Each dwelling has a full basement, three of which have finished area. Features include from 2½ to 3½ bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 484 to 660 square feet of building area. The comparables sold from April 2020 to September 2022 for prices ranging from \$155,000 to \$290,000 or from \$85.02 to \$124.00 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a total reduced assessment of \$76,502, which would reflect a market value of approximately \$229,529 or \$110.40 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,923. The subject's assessment reflects a market value of \$257,795 or \$124.00 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

As rebuttal, in a letter from a board of review member asserted that the subject property is located in a subdivision of higher-end homes known as Regents Park, which was mostly developed in the 1990's with a location adjacent to St. Anthony Hospital and several medical offices, and clinics. As to the comparables the appellant presented, while two are located in the subject's subdivision, two comparables are located in neighboring Guilford Country Club. According to the board of review, the homes from the other subdivision are dissimilar to the subject as they were built in 1965 and 1967, respectively. Although geographically not very distant, the board of review contends these neighborhoods are not comparable.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the subject's subdivision of Regents Park and within .6 of a mile from the subject. Board of review comparables #1 and #3 are the same properties as appellant's comparables #1 and #2, respectively.<sup>2</sup> The parcels range in size from 12,573 to 19,804 square feet of land area and are each improved with a one-story, ranch-style, dwelling of brick or aluminum/vinyl siding exterior construction. The homes range in age from 19 to 34 years old and range in size from 2,067 to 2,719 square feet of living area. Each dwelling has a full basement with finished area. Features include 3 or 3½ bathrooms, central air conditioning, one or two fireplaces, and a garage of either 625 or 660 square feet of building area. The comparables sold in April and December 2020 for prices of \$259,900 or \$290,000 or from \$106.66 to \$125.74 per square foot of living area, including land.

Given the median sales price per square foot of these board of review comparables of \$124, the board of review requests that the subject's estimated market value as reflected by its assessment be sustained.

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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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

<sup>2</sup> The parcel identification numbers (PINs) of appellant's comparable #2/board of review comparable #3 are identical, despite slight variances in the house number of each comparable reported, the remaining data is identical.

In rebuttal, since the board of review noted the appellant's use of older dwellings was unacceptable, the appellant likewise contends that board of review comparable #2 built in 2004 is also objectionable as being too new for comparison. As to the criticism of appellant's comparables in Guilford Country Club, the appellant argues the subject is "located exactly on the line that divides the higher-end and lower-end subdivisions." As such, the appellant asserts that both subdivisions may affect the market value of the subject property and should all be considered.

Furthermore, the board of review's reliance on the median sale price of its three comparables is misplaced in the appellant's opinion as it includes the one newer dwelling. Additionally, the board of review comparables have differing land values based on their assessments, which in the appellant's opinion skews the market value conclusion as well.<sup>3</sup> The appellant further argues that the subject's land assessment was accepted and only the improvement assessment is at issue. The remainder of the rebuttal implies an equity argument based on the comparable data in the board of review's grid submission and not a market value argument, which is the sole basis of the appellant's appeal, as market value analyzes the entire property, land and improvements as a whole, based on recent sales prices presented herein.

### **Conclusion of Law**

As stated in the Property Tax Code, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." (35 ILCS 200/16-180).

In this appeal, the appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of five comparable sales for consideration to support their respective positions before the Property Tax Appeal Board as two comparables are common to both parties. After thorough analysis of the data, the Board has given reduced weight to appellant's comparables #3 and #4, due to significant differences in age of each of these dwellings, which are 58 and 56 years old, respectively, when compared to the subject dwelling that is 31 years old.

Thus, on this limited record, the Board finds the best evidence of market value to be to parties' two common comparables, appellant's sale #1/board of review sale #1 [hereinafter #1] and appellant's sale #2/board of review sale #3 [hereinafter #2/#3] along with board of review comparable #2, which necessitates a downward adjustment for its 11 year newer age when compared to the subject along with a downward adjustment for it finished basement area, not a

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<sup>3</sup> The Property Tax Appeal Board recognizes that board of review comparable #1 has a higher land value with a larger lot of 19,804 square feet. This property, however, is the same one presented as appellant's comparable #1 as well. Nevertheless, in a market value comparison, the larger parcel would presumably necessitate a downward adjustment in comparison to the subject.

feature of the subject. The parties' comparable #1 is 31% larger in dwelling size than the subject dwelling, consists of a lot which is approximately 1.5 times larger than the subject parcel, has 3 full bathrooms compared to the subject's 2½ bathrooms, and has an additional fireplace as compared to the subject, such that each of these differing characteristics necessitate downward adjustments given the comparable's superior characteristics to the subject. Comparable #2/#3 differs from the subject in exterior construction, has 3 full bathrooms as compared to the subject's 2½ bathrooms, and has finished basement area as compared to the subject's unfinished basement, again indicating that each of these differences necessitate downward adjustments to make the property more equivalent to the subject. On the other hand, upward adjustments are warranted to each of the best comparable properties for their smaller garage capacity when compared to the subject's 801 square foot garage. These best comparables in this record sold in April and December 2020 for prices of \$259,900 and \$290,000 or from \$106.66 to \$125.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$257,795 or \$124.00 per square foot of living area, including land, which is somewhat below the best comparable sales in terms of overall value but relatively close to the highest sales prices per square foot of the best comparables, which appears excessive when considering all of the superior aspects to the best sales in the record as outlined above.

Based on this evidence and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject property, the Board finds 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: \_\_\_\_\_

October 15, 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

Guoxing Zheng  
5424 Regents Park Road  
Rockford, IL 61107

COUNTY

Winnebago County Board of Review  
Winnebago County Admin. Bldg.  
404 Elm Street  
Rockford, IL 61101