



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

APPELLANT: Bohdan & Nataliya Lebid
DOCKET NO.: 24-00146.001-R-1
PARCEL NO.: 08-03-303-003

The parties of record before the Property Tax Appeal Board are Bohdan & Nataliya Lebid, the appellants; 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: \$20,055
IMPR.: \$87,926
TOTAL: \$107,981

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 2024 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 2-story dwelling of vinyl and brick exterior construction with 2,219 square feet of living area.¹ The dwelling is approximately 20 years old. Features of the home include a full unfinished basement, central air conditioning, 2.5 baths, a fireplace and a 640 square foot garage. The property has an approximately 14,074 square foot site and is located in Roscoe, Harlem Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .38 of a mile from the subject property. The comparables are situated on sites ranging in size from 14,000 to 24,394 square feet of land area and are improved with 2-story dwellings of brick or vinyl and brick exterior construction that range in size from 2,306 to 2,672 square feet of living area. The

¹ The Board finds the board of review reported the subject dwelling has 2,219 square feet of living area which was not refuted by the appellants.

dwellings are 18 to 24 years old and have basements with finished area. Each comparable has central air conditioning, 2.5 to 4 baths, one fireplace, and a garage ranging in size from 708 to 864 square feet of building area. The comparables sold from March 2021 to August 2024 for prices ranging from \$265,000 to \$378,500 or from \$99.18 to \$382,900 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,804. The subject's assessment reflects a market value of \$392,451 or \$176.86 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 2 blocks from the subject property. Comparable #3 is the same sale as appellants' comparable #1. The comparables are situated on sites ranging in size from 17,280 to 20,954 square feet of land area and are improved with 1-story or 2-story dwellings of vinyl exterior construction that range in size from 2,079 to 2,374 square feet of living area. The dwellings are either 19 or 24 years old. Each comparable has central air conditioning, 2.5 baths, one fireplace, and a garage ranging in size from 836 to 948 square feet of building area. The comparables sold from July 2021 to October 2023 for prices ranging from \$363,000 to \$425,000 or from \$152.91 to \$204.43 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

In rebuttal, the appellants contend the board of review comparables are superior to the subject property in terms of features and/or upgrades. The appellants also submitted property detail printouts and exterior front photographs for each of these comparables.

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

The record contains six comparable sales for the Board's consideration, one of which was a common comparable. The Board gives less weight to appellants' comparable #4 as well as board of review comparable #2 which sold in 2021, less proximate in time to the January 1, 2024,

² 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 2024.

assessment date than the other sales in the record. The Board also gives less weight to board of review comparable #1 which is a 1-story dwelling in contrast to the subject's 2-story dwelling.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #2 and #3 which includes the parties' common comparable. These comparables sold most proximate in time to the assessment date at issue. However, each comparable has a larger dwelling size and superior features such as finished basement area, bathroom count and/or garage size when compared to the subject, suggesting downward adjustments are necessary to make them more equivalent to the subject. These comparables sold from September 2023 to August 2024 for prices ranging from \$350,000 to \$382,900 or from \$145.53 to \$164.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$392,451 or \$176.86 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, 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: _____

September 16, 2025



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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