



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

APPELLANT: Janet Lindeblad
DOCKET NO.: 24-00184.001-R-1
PARCEL NO.: 12-16-227-010

The parties of record before the Property Tax Appeal Board are Janet Lindeblad, 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 **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: \$11,979
IMPR.: \$99,631
TOTAL: \$111,610

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 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 two-story dwelling of frame exterior construction with 2,724 square feet of living area. The dwelling is approximately 37 years old. Features of the home include a 1,120 square foot basement that has 907 square feet of finished area, central air conditioning, 3½ bathrooms, a fireplace and a garage with approximately 464 square feet of building area.¹ The property has a 28,039 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on a total of

¹ The parties differ as to the size of the subject's garage. The Board finds the best description of the subject's garage size was presented by the appellant, since the board of review did not provide a copy of the subject's property record card as required by the rules of the Property Tax Appeal Board (85 Ill.Admin.Code §1910.40(a)).

four equity comparables on two separate grids.² The comparables are located from next door to 1.4 miles from the subject property. The comparables are improved with two-story dwellings of frame or aluminum/vinyl siding exterior construction ranging in size from 2,435 to 2,772 square feet of living area. The dwellings are from 36 to 46 years old. The comparables each have a full basement, where three of the basements are from 374 to 882 square feet in size and have from 374 to 882 square feet of finished area. Each comparable has central air conditioning and either 2½, 3 or 3½ bathrooms. Three comparables each have a fireplace and each comparable has a garage ranging in size from 459 to 576 square feet of building area. The comparables have improvement assessments that range from \$74,514 to \$87,510 or from \$28.86 to \$32.82 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$88,321 or \$32.42 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 \$111,610. The subject has an improvement assessment of \$99,631 or \$36.58 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject property and are located approximately 367.5 feet or .3 of a mile from the subject property. The comparables are improved with one and one-half story or two-story dwellings of frame or aluminum/vinyl siding exterior construction ranging in size from 2,088 to 2,599 square feet of living area. The dwellings are from 37 to 39 years old. The comparables each have a basement ranging in size from 860 to 1,118 square feet, three of which have 120 or 780 square feet of finished area. Each comparable has central air conditioning, 2½ or 3½ bathrooms, one or two fireplaces and a garage ranging in size from 528 to 759 square feet of building area. The comparables have improvement assessments that range from \$75,558 to \$96,787 or from \$34.82 to \$38.92 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

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

The parties submitted nine equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #3 and #4 due to their distant locations from the subject being more than one mile away. The Board has given reduced weight to board of review

² For ease of reference, the Board will analyze the four comparables as depicted in the grid analysis containing all four comparables. The appellant provided conflicting descriptions for the comparable that has a property index number (PIN) of 12-04-381-001.

comparables #1, #2 and #4 due to their considerably smaller sizes and/or dissimilar one and one-half story design, when compared to the subject.

The Board finds the appellant's comparables #1 and #2, along with board of review comparables #3 and #5 are most similar to the subject in location. The Board finds the appellant's comparable #1 is most similar to the subject in dwelling size but is 9 years older and has a smaller basement, when compared to the subject; the appellant's comparable #2 is similar in age but has an 11% smaller dwelling with a fewer number of bathrooms and a smaller basement with less finish, when compared to the subject; board of review #3 is similar in age but has a 5% smaller dwelling with a fewer number of bathrooms and a smaller basement with less finish; and board of review comparable #5 is similar in age but has an 11% smaller dwelling and a smaller basement with less finish, when compared to the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these three comparables have improvement assessments that range from \$75,085 to \$96,787 or from \$30.84 to \$38.92 per square foot of living area. The subject property has an improvement assessment of \$99,631 or \$36.58 per square foot of living area, which falls above the range established by the best comparables in this record in terms of total improvement assessment but within the range on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, such as age, dwelling size and features, the Board finds the subject's improvement assessment is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

October 21, 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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