



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

APPELLANT: Alfredo Linares
DOCKET NO.: 24-01328.001-C-1
PARCEL NO.: 11-27-428-026

The parties of record before the Property Tax Appeal Board are Alfredo Linares, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$17,698
IMPR.: \$73,021
TOTAL: \$90,719

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 is a commercial fuel station improved with a canopy, five dual-sided fuel pumps, and four underground fiberglass fuel storage tanks. The improvements were constructed in 2017. The property has a 36,343 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 an appraisal estimating the subject property had a market value of \$240,000 as of January 1, 2023. The appraisal was prepared by John O'Dwyer, certified general real estate appraiser, Nicholas Hilla, certified general real estate appraiser, and Osman Ali, an associate real estate trainee appraiser.

In estimating the market value of the subject property, the appraisers developed both the cost approach and the sales comparison approach to value. Under the cost approach, the appraisers estimated the subject had a site value of \$40,000. The appraisers estimated the replacement cost new of the improvements to be \$631,341. The appraisers estimated total depreciation with functional and external obsolescence to be \$445,280 resulting in a depreciated improvement value of \$186,061. Adding the various components, the appraisers estimated the subject property had an estimated market value of \$230,000 under the cost approach to value.

Under the sales comparison approach, the appraisers examined three comparable sales. The comparables are improved with automotive fuel and service stations ranging in size from 2,400 to 15,000 square feet of gross building area. The buildings were built from 1974 to 1988. The parcels range from 57,981 to 87,449 square feet of land area. The sales occurred from August 2021 to June 2022 for prices ranging from \$425,000 to \$625,000 or from \$6.86 to \$7.57 per square foot of gross rentable area. Adjustments were applied for differences between the comparables and the subject property for age, condition, location, amenities, and site size to arrive at a market value of \$250,000 as of January 1, 2023.

In reconciliation, the appraisers placed equal weight on the sales comparison and cost approaches in arriving at the final opinion of \$240,000. Based on this evidence, the appellant requested a reduced assessment of \$90,719, for an estimated market value of \$272,184 when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,399. The subject's assessment reflects a market value of \$340,231, including land, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 1.6 to 4.8 miles from the subject. The comparables consist of fuel stations with buildings ranging in size from 128 to 3,075 square feet of gross building area. The improvements were built from 1964 to 1998. The parcels range in size from 20,268 to 73,730 square feet of land area. The comparables sold from November 2019 to July 2022 for prices ranging from \$300,000 to \$680,000 or from \$9.22 to \$20.22 per square foot of gross rentable area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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,

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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

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 an appraisal and four comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$240,000 as of January 1, 2023. The appraisers prepared both the cost and sales comparison approaches to value, the appraisal was completed using comparable properties similar to the subject, and it contained appropriate adjustments to the comparable properties which further advances the credibility of the report. The subject's assessment reflects a market value above the appraised value. The Board gave less weight to the unadjusted comparables presented by the board of review, one of which sold in 2019, less proximate to the assessment date at issue, and two of which have significantly older buildings. Based on the evidence in this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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 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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