



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

APPELLANT: Randall W. Norris & Sherry L. Melze
DOCKET NO.: 25-02379.001-R-1
PARCEL NO.: 07-25-176-009

The parties of record before the Property Tax Appeal Board are Randall W. Norris & Sherry L. Melze, 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 **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: \$28,546
IMPR.: \$64,307
TOTAL: \$92,853

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 2025 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 1-story ranch style dwelling of brick exterior construction with 1,800 square feet of living area. The dwelling was constructed in 1961. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 521 square foot garage. The property has a 14,363 square foot site and is located in Machesney Park, Harlem Township, Winnebago County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. The land assessment was not contested. In support of these arguments, the appellants submitted information on three comparables located on the same street as the subject and within 1 mile from the subject. The comparables are riverfront properties with sites ranging in size from 14,118 to 23,468 square feet of land area that are improved with 1-story ranch style dwellings of frame exterior construction ranging in size from 1,432 to 1,902 square feet of living area. The homes were built from 1960 to 1963. Two

comparables have basements, with one having finished area. Each comparable features central air conditioning, a fireplace and a garage ranging in size from 412 to 578 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold in February 2023 and December 2024 for prices ranging from \$218,000 to \$265,000 or from \$137.20 to \$152.23 per square foot of living area, including land. The comparables have improvement assessments ranging from \$43,952 to \$65,919 or from \$27.09 to \$34.66 per square foot of living area. The appellants also disclosed the subject sold in April 2023 for \$225,000. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,853. The subject's assessment reflects a market value of \$278,587 or \$154.77 per square foot of living area, land included, when using the statutory level of assessment of 33.33%. The subject property has an improvement assessment of \$64,307 or \$35.73 per square of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties located on the same street as the subject and within .4 of a mile from the subject. Comparables #3 and #4 are the same properties as appellants' comparables #2 and #3. The comparables have sites ranging in size from 13,933 to 18,073 square feet of land area that are improved with 1-story ranch style dwellings of frame exterior construction ranging in size from 1,422 to 2,059 square feet of living area. The homes were built from 1960 to 1965. One comparable has a basement and three comparables have crawl space or slab foundations. Each comparable features central air conditioning, a fireplace and a garage ranging in size from 340 to 578 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from February 2023 to November 2025 for prices ranging from \$249,900 to \$323,000 or from \$139.33 to \$175.74 per square foot of living area, including land. The comparables have improvement assessments ranging from \$43,952 to \$77,491 or from \$30.69 to \$37.64 per square foot of living area. The board of review also disclosed the subject sold in April 2023 for \$225,000. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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.

As initial matter the Board gives less weight to the sale of the subject which occurred in April 2023, approximately 20 months prior to the January 1, 2025 assessment and thus less likely to be reflective of market value as of that date.

The Board finds the parties submitted seven comparable sales for consideration. The Board gives less weight to appellants' comparable sale #1 and the parties' common comparable sale (appellants' comparable #3 and board of review comparable #4) which have basements and/or an

inground swimming pool unlike the subject. In addition, the parties' common comparable sold in 2023, less proximate in time to the January 1, 2025 assessment date than the other comparable sales in the record.

The Board finds the best evidence of market value to be appellants' comparable sale #2/board of review comparable #3 and board of review comparable sales #1 and #2 which sold proximate in time to the assessment date at issue. The Board finds these three comparables are similar to the subject in location, design, age and some features. However, two comparables have smaller dwelling sizes than the subject suggesting upward adjustments are necessary to make them more equivalent to the subject. The comparables sold from December 2024 to November 2025 for prices ranging from \$218,000 to \$323,000 or from \$152.23 to \$175.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$278,587 or \$154.77 per square foot of living area, including land which is within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellants did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not warranted.

The appellants also argued assessment inequity as an alternative 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 appellants did not meet this burden of proof.

The record contains seven assessment equity comparables for the Board's consideration. The Board gives less weight to appellants' comparable #1 and the parties' common comparable (appellants' comparable #3 and board of review comparable #4) which have basements and/or an inground swimming pool unlike the subject.

The Board finds the best evidence of assessment equity to be appellants' comparable #2/board of review comparable #3 and board of review comparables #1 and #2 which have similar foundations and are similar to the subject in location, design, age and some features. However, two comparables have smaller dwelling sizes than the subject suggesting adjustments are necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$43,952 to \$77,491 or from \$30.69 to \$37.64 per square foot of living area. The subject property has an improvement assessment of \$64,307 or \$35.73 per square foot of living area, which falls within the range established by the best assessment comparables contained in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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 20, 2026



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 9-215 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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