



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

APPELLANT: Maryann Vintika
DOCKET NO.: 13-04691.001-R-1
PARCEL NO.: 03-19-461-008

The parties of record before the Property Tax Appeal Board are Maryann Vintika, the appellant,¹ and the DeKalb 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 **DeKalb** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$6,100
IMPR.: \$16,672
TOTAL: \$22,772

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2012 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2013 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.²

Findings of Fact

The subject property consists of a two-story dwelling of frame construction with 1,680 square feet of living area. The dwelling was constructed in 1935. Features of the home include a full basement, central air conditioning and a two-car garage. The property has a 3,920 square foot site and is located in Genoa, Genoa Township, DeKalb County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on August 12, 2011 for a price

¹ Attorney Jerri K. Bush withdrew her appearance as counsel of record by a filing dated March 14, 2016.

² In its cover letter, the board of review through its clerk questioned whether the appeal was timely postmarked, stating that the appeal should have been postmarked by February 22, 2015. It is correct that 30 days after the issuance of the 2012 decision fell on Sunday, February 22, 2015, but by procedural rule when a deadline "expires on a Saturday, Sunday or legal holiday for the State of Illinois, such period shall be extended to include the next following business day." (86 Ill.Admin.Code §1910.25) The instant appeal was originally timely postmarked on February 23, 2015.

of \$42,500. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,772. The subject's assessment reflects a market value of \$68,611 or \$40.84 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DeKalb County of 33.19% as determined by the Illinois Department of Revenue.

In a letter from the clerk of the board of review, it was asserted that the subject property is not an owner-occupied dwelling.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in Genoa. The comparables consist of two-story frame dwellings that range in size from 1,450 to 1,757 square feet of living area. Features include full or partial basements. Two of the comparables have central air conditioning and a fireplace. Each comparable has a garage ranging from one-car to 2.5-car in size. The properties sold between June 2012 and January 2013 for prices ranging from \$68,000 to \$88,000 or from \$39.84 to \$60.69 per square foot of living area, including land.

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 or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were similar to the subject in location, style, construction, features and/or age. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$68,000 to \$88,000 or from \$39.84 to \$60.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$68,611 or \$40.84 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue and, as a foreclosure, may not have been a transaction between a willing seller and a willing buyer. Based on this record the Board finds the subject's assessment is reflective of market value 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.



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: May 20, 2016



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 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 the subsequent year 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.

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.