



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

APPELLANT: Emilia & Gregorio Gamino
DOCKET NO.: 14-00469.001-R-1
PARCEL NO.: 08-26-352-007

The parties of record before the Property Tax Appeal Board are Emilia & Gregorio Gamino, the appellants,¹ and the DeKalb County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$11,714
IMPR.: \$14,733
TOTAL: \$26,447

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the DeKalb County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 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 one-story dwelling of frame construction with 875 square feet of living area. The dwelling was constructed in 1962. Features of the home include a full unfinished basement, central air conditioning and a 400 square foot garage. The property has a 10,500 square foot site and is located in DeKalb, DeKalb Township, DeKalb County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on nine comparable sales located within .3 of a mile of the

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

subject. The comparables consist of one-story frame dwellings that range in size from 850 to 1,040 square feet of living area. Two of the comparables, #7 and #9, have full basements; the remaining comparables do not have basements. Seven of the homes have central air conditioning, two comparables have a fireplace and each comparable has a one-car or a two-car garage. The properties sold between January 2013 and June 2014 for prices ranging from \$50,000 to \$84,500 or from \$54.05 to \$90.59 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$20,331 which would reflect a market value of approximately \$60,993 or \$69.71 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,163. The subject's assessment reflects a market value of \$93,526 or \$106.89 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DeKalb County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review noted that two of the appellants' comparables, #7 and #9, were suitable comparables to the subject property, but the remaining comparables presented by the appellants were dissimilar as they all lacked basements.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales which included appellants' comparables #7 and #9 along with board of review comparables #1 through #5. The comparables consist of one-story frame dwellings that range in size from 864 to 1,086 square feet of living area with a full basement. Five of the comparables have central air conditioning. Two comparables have a fireplace and each comparable has a one-car or a two-car garage. The properties sold between June 2013 and June 2014 for prices ranging from \$80,250 to \$105,000 or from \$77.16 to \$106.98 per square foot of living area, including land.

Based on this evidence and argument, the board of review proposed a reduction in the subject's total assessment to \$26,447 which would reflect a market value of \$79,373 or \$90.71 per square foot of living area, including land, at the three-year median level of assessment.

The appellants, through their former counsel were informed of the proposed assessment reduction and filed rebuttal evidence. In rebuttal, the appellants contended that board of review comparables #2, #3, #4 and #5 were rehabbed and "flipped" in a short period of time for the prices reported by the board of review. The appellants submitted copies of Redfin printouts to support the contention that these sale prices reflect rehabbed properties.

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 parties submitted a total of 14 comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 through #6 and #8 as these dwellings do not have basement foundations like the subject dwelling and therefore are deemed to be dissimilar to the subject.

The Board finds the best evidence of market value to be appellants' comparable sales #7 and #9 along with board of review comparable sales #1 through #5. There are differences between the comparables and the subject in dwelling size, basement finish, air conditioning, fireplaces and/or garage size. These seven most similar comparables sold between June 2013 and June 2014 for prices ranging from \$80,250 to \$105,000 or from \$77.16 to \$106.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$93,526 or \$106.89 per square foot of living area, including land.

As part of its response to the appeal, the board of review proposed to reduce the subject's total assessment to \$26,447 which would reflect a market value of \$79,373 or \$90.71 per square foot of living area, including land, which is below the best comparable sales in terms of overall value and within the range of the best comparable sales on a per-square-foot basis. Having considered the evidence of record, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted commensurate with the proposal made by the board of review. As such 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.

Mark Allison

Chairman

[Signature]

Member

Member

[Signature]

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

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

[Signature]

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.