



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

APPELLANT: Justin Snider
DOCKET NO.: 15-01826.001-R-1
PARCEL NO.: 18-28-426-009

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

LAND: \$16,400
IMPR.: \$73,700
TOTAL: \$90,100

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2015 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 vinyl siding and brick exterior construction that has 1,941 square feet of living area, which includes a 150 square foot loft. The dwelling was built in 2010. Features include a full finished basement, central air conditioning, a fireplace and an 818 square foot attached garage. The subject has a .82-acre site. The subject property is located in Somonauk Township, DeKalb County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted four assessment comparables. The evidence shows comparables #1 and #2 are located in close proximity along the subject's street, while comparables #3 and #4 are located .3 and .5 of a mile from the subject. The comparables consist of one-story or one and one-half story dwellings of brick and vinyl exterior construction that were 9 to 12 years old. The appellant did not disclose whether the comparables had basements, however, property record cards depict the comparables have full unfinished basements. Other features include central air

conditioning, one fireplace and garages that contain from 570 to 741 square feet of building area. Comparable #4 has a swimming pool. The dwellings are situated on sites that range in size from .75 to .97 of an acre of land area. The comparables have improvement assessments ranging from \$56,557 to \$72,504 or from \$28.18 to \$36.63 per square foot of living area. Land assessments ranged from \$12,547 to \$16,443.

The appellant argued comparables #1 and #2 are larger and comparable #4 has a swimming pool, yet are assessed for less than the subject. The appellant also noted the subject has a blacktop driveway whereas the comparables have concrete driveways. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$93,925. The subject property has an improvement assessment of \$74,956 or \$38.61 per square foot of living area. The subject has a land assessment of \$18,969.

In support of the subject's assessment, the board of review submitted four assessment comparables located in the same subdivision as the subject. The comparables consist of one-story dwellings of brick or brick and vinyl exterior construction that were built from 2004 to 2007. The comparables have full basements, one of which has 1,125 square feet of finished area. Other features include central air conditioning, one fireplace and garages that contain from 711 to 1,045 square feet of building area. The dwellings are situated on sites that range in size from .75 to .83 of an acre of land area. The comparables have improvement assessments ranging from \$74,000 to \$78,197 or from \$35.16 to \$40.00 per square foot of living area. Land assessments ranged from \$16,021 to \$17,166.

Based on this evidence, the board of review offered to reduce the subject land assessment to \$16,400, the improvement assessment to \$73,700 for a total assessment of \$90,100.

Under rebuttal, the appellant argued only one comparable was located along the subject's street. The appellant argued his comparables are more similar to the subject than those used by the board of review. The appellant accepted the land assessment of \$16,400 as proposed by the board of review.

Conclusion of Law

The taxpayer argued 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 record contains eight assessment comparables that had varying degrees of similarity when compared to the subject in location, design, age, design, dwelling size and features for the Board's consideration. The Board finds all the comparables are slightly older than the subject and only one comparable has finished basement area like the subject. Appellant's comparables

#1 and #2 are larger in dwelling size and comparable #4 has a swimming pool, superior to the subject. Both parties' comparables have improvement assessments ranging from \$56,557 to \$78,197 or from \$28.18 to \$40.00 per square foot of living area. The subject property has an improvement assessment of \$74,956 or \$38.62 per square foot of living area, which falls within the range established by the assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the proposed improvement assessment of \$73,700 or \$37.97 per square foot of living area by the board of review is appropriate. Therefore, a reduction in the subject's improvement assessment is warranted.

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



Acting 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: July 21, 2017



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.