



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

APPELLANT: Ralph Crafton  
DOCKET NO.: 15-06191.001-R-1  
PARCEL NO.: 08-15-228-010

The parties of record before the Property Tax Appeal Board are Ralph Crafton, 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 **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:** \$11,263  
**IMPR.:** \$50,189  
**TOTAL:** \$61,452

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 and one-half story dwelling of brick and frame construction that has 3,045 square feet of living area. The dwelling was constructed in 1978. The home features an unfinished basement, central air conditioning, three fireplaces and a 580 square foot attached garage. The subject has a 12,500 square foot site. The subject property is located in DeKalb Township, DeKalb County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within .5 of a mile from the subject. The comparables were reported to be composed of one-story or two-story dwellings of brick and frame construction that were 10 to 50 years old. Based on MLS sheets, three comparables were reported to have partial finished basements. Other features include central air conditioning and garages that contain 525 square feet of building area. Three comparables have a fireplace. The dwellings were reported

to range in size from 1,936 to 2,375 square feet of living area and are situated on sites that range in size from 8,250 to 10,813 square feet of land area. The comparables sold during 2015 for prices ranging from \$163,000 to \$183,000 or from \$69.47 to \$91.50 per square foot of living area including land. 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 total assessment for the subject of \$61,452. The subject's assessment reflects an estimated market value of \$184,374 or \$60.55 per square foot of living area including land area when applying DeKalb County's 2015 three-year average median level of assessment of 33.33%.

In support of the subject's assessment, the board of review submitted a brief addressing the appeal, property record cards and a corrected grid analysis of the same four comparable sales as submitted by the appellant. Based on property record cards, the board of review argued the appellant used the incorrect age, design, dwelling size and garage size for the comparables. The comparable sales consist of one-story or part one-story and part two-story dwellings of brick or brick and frame construction that were 14 to 49 years old. Three comparables have partial finished basements.<sup>1</sup> Other features include central air conditioning and garages that contain from 420 to 1,000 square feet of building area. Three comparables have a fireplace. The dwellings range in size from 1,712 to 2,504 square feet of living area and are situated on sites that range in size from 8,250 to 10,813 square feet of land area. The comparables sold from May to November of 2015 for prices ranging from \$163,000 to \$183,000 or from \$65.89 to \$106.89 per square foot of living area including land. Based on this evidence, the board of review requested to confirm or increase the subject's assessment.

### **Conclusion of Law**

As an initial matter, the Board finds the board of review submitted property record cards showing the appellant used the incorrect age, dwelling size and garage size for the comparables. The Board further finds the appellant submitted MLS sheets depicting three comparables have partial finished basement area.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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 failed to meet this burden of proof.

The parties submitted the same four comparable sales for the Board's consideration. The Board finds the comparables are inferior when compared to the subject in dwelling size, two comparables are older in age than the subject, but three comparables have superior partial finished basements. The comparables sold from May to November of 2015 for prices ranging from \$163,000 to \$183,000 or from \$65.89 to \$106.89 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$184,374 or \$60.55 per

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<sup>1</sup> Based on MLS sheets submitted by the appellant, comparables #1 and #2 and #4 have partial finished basements.

square foot of living area including land, which falls slightly above the range on an overall basis and below the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported.

Based on this analysis, the Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence and no reduction in the subject's 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.