



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

APPELLANT: Emilia & Gregorio Gamino
DOCKET NO.: 15-06624.001-R-1
PARCEL NO.: 08-26-352-007

The parties of record before the Property Tax Appeal Board are Emilia & Gregorio Gamino, the appellants, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$8,096
IMPR.: \$18,735
TOTAL: \$26,831

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2014 Final Administrative 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 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 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 six comparable sales¹ located within .63 of a mile of the subject. The comparables consist of one-story dwellings that range in size from 784 to 1,050 square feet of living area. Three of the comparables, #1, #2 and #6, have full basements; the remaining comparables do not have basements. No descriptive data concerning central air

¹ There are two separate grid analyses of these same six properties which have been viewed together for this analysis.

conditioning or fireplace features were provided. Each comparable has a garage ranging in size from 242 to 605 square feet of building area. The properties sold between February 2014 and June 2015 for prices ranging from \$45,000 to \$66,000 or from \$47.62 to \$84.18 per square foot of living area, including land.

Each of the analyses included a section entitled Property Equalization Values which appears to depict adjustments to the comparables. Adjustments included were for sale date, land, age, size, basement/lower level, fixtures and/or garage. The bottom of the analysis depicted a reduction in the subject's assessment of either \$10,359 or \$11,357 as reflected in each respective grid analysis. At the end of each of the analyses, data sources were listed as Assessor, County, MLS, Realist and/or Marshall & Swift. No evidence or explanation pertaining to the calculation of the adjustment amounts was submitted.

Based on this evidence, the appellants requested a total assessment of \$20,408 which would reflect a market value of approximately \$61,224 or \$69.97 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 \$30,767. The subject's assessment reflects a market value of \$92,310 or \$105.50 per square foot of living area, land included, when using the 2015 three year average median level of assessment for DeKalb County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum contending that most of the appellant's comparable sales were distressed. Moreover, appellant's comparable #1 that sold in 2014 for \$45,000 has since resold in 2016 for \$83,750 and recorded as an Executor's Deed. The remaining comparables presented by the appellant "were either HUD or foreclosure sales, with some condition issues." The board of review attached copies of property record cards for each comparable, but provided no additional details as to the individual properties and the basis for asserting the comparables were not suitable properties for analysis.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. The comparables consist of one-story frame dwellings that range in age from 53 to 57 years old and range size from 896 to 960 square feet of living area. Two of the comparables have full basements; two have crawl-space foundations; and one comparable has a concrete slab foundation. Three of the comparables have central air conditioning. Each comparable has at least one garage, with comparable #3 have both an attached and a detached garage. The garages range in size from 300 to 624 square feet of building area. The properties sold between September 2014 and December 2015 for prices ranging from \$95,000 to \$115,000 or from \$102.70 to \$119.79 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, as to the assertion that the appellants' sales were compulsory sales, counsel noted that the Property Tax Code provides that the Property Tax Appeal Board shall consider compulsory sales as valid comparable sales. (35 ILCS 200/16-183) Furthermore, as to the board

of review comparables, counsel noted that comparables #2, #4 and #5 lack basement foundations when compared to the subject with a full basement and thus should be given less weight.

Counsel further indicated that appellants' comparables #1, #2 and #6 along with board of review comparables #1 and #3 were the "best" comparable sales in the record. Counsel also argued that a reduction in the subject's assessment is warranted based on these properties and further asserted that an analysis of raw sales prices "do not account for the number of best comparable sales that are below and above the subject's price per square foot." Counsel further argued that "the median price per square foot more accurately reflects a reasonable market value" concluding that a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

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 eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #3, #4 and #5 along with board of review comparables #2, #4 and #5 as each of these dwellings lack a basement foundation and thus differ in foundation from the subject dwelling which features a full basement.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #2 and #6 along with board of review comparable sales #1 and #3. These most similar comparables have varying degrees of similarity to the subject in age and range in size from 784 to 1,050 square feet of living area. Furthermore, each of these comparables have a full basement and each comparable has at least one garage ranging in size from 242 to 624 square feet of building area with board of review comparable #3 having two garages of 300 and 384 square feet of building area each. Both board of review comparables #1 and #3 are superior to the subject in garage size and appellants' comparable #2 is inferior to the subject in garage size. These five most similar comparables sold between September 2014 and December 2015 for prices ranging from \$45,000 to \$106,000 or from \$47.62 to \$118.30 per square foot of living area, including land. The appellants' comparables reflect the low end of the range with appellants' comparables #1 and #2 being outliers on the low-end and the board of review comparables reflect the high end of the range with board of review comparable #1 being a high-end outlier as compared to the other sales in the record. The subject's assessment reflects a market value of \$92,310 or \$105.50 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, but does not appear to be justified when giving due consideration to adjustments for differences in dwelling size and/or garage size features as compared to the subject property. Based on this evidence 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: November 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 or years of the same general assessment period, as provided in Sections 9-125 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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