



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

APPELLANT: Dolce Vita Holdings LLC  
DOCKET NO.: 16-02161.001-C-1  
PARCEL NO.: 08-01-451-010

The parties of record before the Property Tax Appeal Board are Dolce Vita Holdings LLC, 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:** \$25,620  
**IMPR.:** \$110,944  
**TOTAL:** \$136,564

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 2016 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 building of steel construction with 7,200 square feet of building area. The building is 30 years old. Features of the building include a slab foundation and central air conditioning. The property has a 62,500 square foot site and is located in DeKalb, DeKalb Township, DeKalb County.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that were located within .16 of a mile from the subject property. The comparables were office or retail buildings ranging in size from 10,350 to 20,085 square feet of building area. The comparables ranged in age from 16 to 42 years old. The comparables have improvement assessments ranging from \$73,850 to \$172,304 or from \$3.84 to \$16.14 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,564. The subject property has an improvement assessment of \$110,944 or \$15.41 per square foot of building area.<sup>1</sup> In support of its contention of the correct assessment the board of review submitted information on four equity comparables that were located "across the street" or the "same street" as the subject property. The comparables were commercial buildings ranging in size from 7,049 to 12,080 square feet of building area. The comparables ranged in age from 20 to 42 years old. The comparables have improvement assessments ranging from \$155,780 to \$214,160 or from \$13.57 to \$30.38 per square foot of building area.

The board of review argued that the appellant submitted comparable properties that are older and larger than the subject with inferior interior finish. Furthermore, after purchasing the subject in February 2012 for \$415,000, the appellant remodeled the building as a full-service salon and spa. The board of review further revealed that the subject's building permit reflected a remodeling cost of \$350,000.

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

### **Conclusion of Law**

The taxpayer contends 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 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 assessment equity to be the appellant's comparables #1 and #2, as well as the board of review comparables #1, #2 and #4. These comparables were most similar to the subject in location, size and features. These comparables had improvement assessments that ranged from \$139,727 to \$167,047 or from \$11.61 to \$18.55 per square foot of building area. The subject's improvement assessment of \$110,944 or \$15.41 per square foot of building area falls below the range established by the best comparables in this record on a total improvement assessment basis and within the range on a per square foot basis. The Board gave less weight to the parties' remaining comparables due to their larger building sizes or finished basement area when compared to the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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<sup>1</sup> The board of review erred in reporting the application of a 1.0554 equalization factor to the final assessment amounts disclosed on its "Board of Review Notes on Appeal"; equalization occurred prior to issuance of the board of review final decision.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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.

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Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



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Member



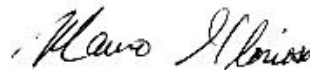
\_\_\_\_\_  
Member

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: January 21, 2020



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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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COUNTY

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