



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

APPELLANT: John & Maria Nelson  
DOCKET NO.: 16-02613.001-R-1  
PARCEL NO.: 14-16-434-002

The parties of record before the Property Tax Appeal Board are John & Maria Nelson, 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:** \$3,852  
**IMPR.:** \$17,968  
**TOTAL:** \$21,820

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 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 part one-story and part two-story single-family dwelling of frame exterior construction with 1,988 square feet of living area. The dwelling is over 100 years old and reportedly in "poor" condition. Features of the home include a partial unfinished basement and an attached 378 square foot garage. The property has a 3,960 square foot site and is located in Waterman, Clinton Township, DeKalb County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within .36 of a mile of the subject property. No details of the comparable properties were provided in the submitted spreadsheet where only the proximity, city and date of sale/sale price were reported. The comparables sold between January 2015 and July 2016 for prices ranging from \$36,500 to

\$73,000. In the absence of stated dwelling sizes, the appellants data submission did not report the sale price per square foot, including land.

The underlying attached Multiple Listing Service data sheets depict the comparables as a 1.5-story and four, two-story dwellings of frame, vinyl or aluminum and vinyl siding exterior construction. Four of the comparables reportedly range in size from 1,200 to 2,898 square feet of living area; no dwelling size was reported for comparable #4. Four of the comparables have partial or full basements. Two of the comparables have central air conditioning. The comparables have from one-car to three-car garages. The data sheets depict the comparables were on the market from 3 to 516 days prior to sale.

Based on this evidence, the appellants requested a reduced total assessment of \$12,066 which would reflect a market value of approximately \$36,202 or \$18.21 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 \$26,500. The subject's assessment reflects a market value of \$79,675 or \$40.08 per square foot of living area, land included, when using the 2016 three year average median level of assessment for DeKalb County of 33.26% as determined by the Illinois Department of Revenue.

As to the appellants' evidence, the board of review contends counsel gave "a very poor analysis with no supporting documentation."

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in Waterman; board of review comparable #1 is the same property as appellants' comparable #5 and board of review comparable #2 is the same property as appellants' comparable #3. The comparables consist of a 1.5-story and two, two-story dwellings of frame construction that were 66 to 94 years old and in "average" condition. The comparables range in size from 1,140 to 2,236 square feet of living area with full unfinished basements. Two of the comparables have central air conditioning which "is not being assessed." Each comparable has a detached garage ranging in size from 472 to 840 square feet of building area. The comparables #1 and #2 sold in January and June 2015 for prices of \$73,000 and \$53,000, respectively, or for \$32.65 and \$35.05 per square foot of living area, including land. Comparable #3 had a selling price in December 2015 of \$115,500 or \$101.32 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In written rebuttal, counsel for the appellants argued that the board of review failed to comment on the appellants' evidence. As to board of review comparable #3, despite the documentation depicting a sale of the property in December 2015 for \$115,500, appellants' counsel asserted "this is not a recent sale." No further support for this statement was provided.

Counsel further contended that appellants' comparables #1 through #5 along with board of review comparables #1 and #2 were the "best" comparables in the record and based on this data,

a reduction in the subject's assessment is warranted. Counsel also argued that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Appellant further argued that using 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 six comparables sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #3 which is newer than the subject dwelling and appears to be an outlier given the reported sale price in December 2015 of \$101.32 per square foot of living area, including land. The Board has also given reduced weight to appellants' comparables #1, #2 and #4 due to either lack of dwelling size data and/or the reported dwelling size being significantly larger or smaller than the subject dwelling of 1,988 square feet of living area.

Despite the apparent differences in condition where the subject was noted to be in "poor" condition, the Property Tax Appeal Board finds the best evidence of market value to be appellants' comparable sales #3 and #5 which are the same properties as board of review comparable sales #2 and #1, respectively. These most similar comparables sold in January and June 2015 for prices of \$73,000 and \$53,000 or for \$32.65 and \$35.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$79,675 or \$40.08 per square foot of living area, including land, which is above the best comparable sales in this record and does not appear to take into account the subject's older age and "poor" condition. 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(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.



Chairman



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: July 17, 2018



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

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