



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

APPELLANT: Greenfeather LLC (Joan Tripp)
DOCKET NO.: 16-02614.001-R-1
PARCEL NO.: 08-22-228-016

The parties of record before the Property Tax Appeal Board are Greenfeather LLC (Joan Tripp), the appellant, 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: \$5,409
IMPR.: \$27,021
TOTAL: \$32,430

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 two-story dwelling of frame construction with 1,920 square feet of living area. The dwelling was constructed in 1888. Features of the home include an 813 square foot basement, central air conditioning¹ and a fireplace. The property is located in DeKalb, DeKalb Township, DeKalb County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within .69 of a mile of the subject. The comparables consist of two-story dwellings that were built between 1890 and 1903. The homes range in size from 1,656 to 2,208 square feet of living area with basements ranging in size from 828 to 1,047 square feet of building area. Two of the comparables also have central air

¹ While the appellant reports air conditioning as a feature of the subject, the assessing officials do not depict this feature.

conditioning. The comparable properties sold between July 2015 and August 2016 for prices ranging from \$48,500 to \$80,000 or from \$21.97 to \$43.29 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$20,716 which would reflect a market value of approximately \$62,154 or \$32.37 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 \$38,506. The subject's assessment reflects a market value of \$115,773 or \$60.30 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.

Initially in response to this appeal, the board review proposed an assessment reduction to \$37,078 which would reflect a market value of \$111,479. As to the appellant's evidence, the board of review contends "a generic report" is submitted without property record cards.

The appellant, through counsel, was informed of this proposed assessment reduction and rejected the offer.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located in DeKalb. The comparables consist of two-story frame dwellings that were built between 1884 and 1905. The homes range in size from 1,796 to 2,064 square feet of living area with basements ranging in size from 612 to 962 square feet of building area. One comparable has central air conditioning. Four of the comparables each feature at least one garage, if not two (see #4). The comparable properties sold between May 2014 and August 2016 for prices ranging from \$95,000 to \$135,000 or from \$48.62 to \$74.01 per square foot of living area, including land.

Based on this evidence, the board of review proposed a reduction in the subject's total assessment to \$37,078.

In written rebuttal, counsel for the appellant argued that the board of review failed to comment on the appellant's evidence. As to board of review comparables #1 and #5, the appellant contended these sales from 2014 are too remote in time to be indicative of market value of the subject as of January 1, 2016. Appellant also noted that board of review comparables #2 and #3 each feature a garage which is not an amenity of the subject property.

Counsel further contended that appellant's comparables #1 through #6 along with board of review comparables #4 and #6 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 appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of 12 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #5 as the dates of sale in 2014 are less likely to be indicative of the subject's estimated market value as of January 1, 2016. The Board also gave reduced weight to board of review comparables #2, #3, #4 and #5 due to their additional features of one or more garages when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sale #6. These most similar comparables sold between July 2015 and August 2016 for prices ranging from \$48,500 to \$115,000 or from \$21.97 to \$59.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$115,773 or \$60.30 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record and appears to be excessive when giving due consideration to the subject's age, size and features. Based on this evidence and the board of review's agreement that a reduction was warranted, 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

AGENCY

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