



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

APPELLANT: Stephen Dalla Valle
DOCKET NO.: 17-05105.001-R-1
PARCEL NO.: 06-21-179-017

The parties of record before the Property Tax Appeal Board are Stephen Dalla Valle, 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 *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: \$10,585
IMPR.: \$81,168
TOTAL: \$91,753

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 2017 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 brick and vinyl siding exterior construction with 2,388 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement, central air conditioning, a fireplace and a 715 square foot garage. The property has a .30-acre site and is located in Sycamore, Sycamore Township, DeKalb County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted a multi-page grid analysis and property record cards for eleven equity comparables. The internet printouts and property record cards submitted by the appellant disclosed that each of the comparables have the same "Tax Code" of SY07, but not necessarily the same subdivision. Five of the property record cards fail to set forth a neighborhood code (N.H. Code) which would be assigned by the township assessor; the subject and comparables #1, #2, #3, #8, #9 and #10 have "Heron" as the neighborhood code.

The appellant also provided a detailed parcel map depicting the location of the subject and each of the chosen comparables where comparables #4, #5 and #11 are depicted as closest to the subject dwelling. The comparables consist of one-story dwellings of brick or brick and vinyl siding exterior construction ranging in size from 2,010 to 3,131 square feet of living area. The dwellings were constructed from 2002 to 2013 based on data drawn from the property record cards. Each comparable features a full basement with three having finished area as set forth in the applicable property record cards, central air conditioning, one or two fireplaces and a garage that ranges in size from 576 to 910 square feet of building area. The comparables have improvement assessments ranging from \$43,135 to \$90,932 or from \$21.46 to \$32.17 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$69,514 or \$29.11 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,266. The subject property has an improvement assessment of \$81,681 or \$34.20 per square foot of living area.

In response to the appeal, the board of review proposed to reduce the subject's improvement assessment to \$81,168 or \$33.99 per square foot of living area. The appellant was informed of this proposed reduction and rejected the offer.

As to the appellant's evidence, the board of review noted that the comparables were each located outside of the subject's subdivision.

Furthermore, in support of its contention of the correct assessment, the board of review submitted information on three assessment comparables. The board of review indicated the comparables are located in "Heron Ck Phase 6" subdivision like the subject. In addition, the comparables are located in close proximity to the subject as depicted on the location map submitted by the board of review. The comparables consist of one-story dwellings of brick and vinyl siding exterior construction that were built in 2005 or 2006. The dwellings range in size from 2,336 to 2,416 square feet of living area. The comparables each have a basement, central air conditioning, a fireplace and a garage ranging in size from 682 to 728 square feet of building area. The comparables have improvement assessments ranging from \$78,890 to \$83,590 or from \$33.12 to \$34.60 per square foot of living area.

The board of review contended that the board of review comparables presented an average improvement assessment of \$33.99 per square foot of living area. Based on this evidence and argument, the board of review proposed a reduction of the subject's assessment to \$81,168.

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 met this burden of proof and a reduction in the subject's assessment is warranted based on the proposal made by the DeKalb County Board of Review.

The parties submitted a total of thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has examined the location maps presented by both parties which indicate that appellant's comparables #4, #5 and #11 along with the board of review comparables are located most proximate to the subject property. Less weight has been given to the appellant's remaining eight comparables due to their more distant locations from the subject as depicted on the appellant's map and/or as argued by the board of review.

The Board finds the best evidence of assessment equity to be appellant's comparables #4, #5 and #11 along with the board of review comparables. These six comparables are similar to the subject in location, age, design, exterior construction, size, foundation and/or some features. These most similar comparables had improvement assessments that ranged from \$70,963 to \$83,590 or from \$31.26 to \$34.60 per square foot of living area. The subject's improvement assessment of \$81,681 or \$34.20 per square foot of living area falls within the range established by the best comparables in this record. However, since the board of review proposed a reduction in the subject's assessment to \$81,168 or \$33.99 per square foot of living area, the Property Tax Appeal Board will issue a reduction in this decision based on the proposal by the board of review and the evidence contained in the record.

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: August 18, 2020



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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