



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

APPELLANT: Greenfeather LLC  
DOCKET NO.: 17-05325.001-R-1  
PARCEL NO.: 08-22-230-009

The parties of record before the Property Tax Appeal Board are Greenfeather LLC, the appellant, by attorney 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:** \$10,712  
**IMPR.:** \$39,288  
**TOTAL:** \$50,000

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 is improved with a two-story single-family dwelling of frame exterior construction. The dwelling was built in 1887 and contains 2,756 square feet of living area. Features of the home include a full basement with a finished area. The dwelling is located in DeKalb Township, DeKalb County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on six comparable sales located from 0.34 to 0.91 of a mile from the subject property. The comparables consist of two-story single-family dwellings built from 1890 to 1895. The dwellings range in size from 2,208 to 2,484 square feet of living area. The comparables each have a full basement, with one having finished area. One comparable has a fireplace. The comparables sold from May 2016 to March 2017 for prices ranging from \$48,500 to \$140,000 or from \$21.97 to \$56.36 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$88,755 or \$32.20 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,366. The subject's assessment reflects a market value of approximately \$184,227 or \$68.85 per square foot of living area, land included, when applying the 2017 three-year average median level of assessment for DeKalb County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a letter written by the DeKalb County Chief County Assessment Officer (CCAO) requesting that the Property Tax Appeal Board dismiss appellant's appeal "for failure to comply with the 2017 Board of Review Rules" which requires LLCs to be represented before the board of review by a licensed attorney. In support of this motion to dismiss, the board of review submitted a copy of the relevant portion of its rules, a copy of the taxpayer's appeal before the DeKalb County Board of Review depicting "Pro Tax Appeal" as the appellant's representative before the board of review, and a copy of the search results from the Illinois Attorney Registration and Disciplinary Commission confirming that the appellant's representative before the board of review is not a licensed attorney in the State of Illinois.

In rebuttal, appellant's counsel argued that the board of review did not submit any comparable sales or any other evidence in support of the subject's assessment. Also, appellant's counsel contended that the board of review rules with regard to representation before it do not apply to an appeal before Property Tax Appeal Board.

### **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.

Initially, as to the board of review's motion to dismiss, the Board finds that the appeal before the Property Tax Appeal Board was filed by a licensed attorney as a representative of the appellant, an LLC.

Section 1910.70(c) of the Official Rules of the Property Tax Appeal Board states in pertinent Part:

Corporations, limited liability companies (LLC), partnerships and other similar entities, and taxing districts shall be represented at all stages before the Property Tax Appeal Board by any person licensed to practice law in the State of Illinois.

86 Ill.Admin.Code §1910.70(c).

Furthermore, Section 1910.50(a) of the Official Rules of the Property Tax Appeal Board states in pertinent Part:

All proceedings before the Property Tax Appeal Board shall be considered *de novo* meaning the Board will consider only the evidence, exhibits and briefs submitted to it, **and will not give any weight or consideration to any prior actions by a local board of review....** [Emphasis added].

86 Ill.Admin.Code §1910.50(a).

Based on the above, the Board finds that the appeal has been properly filed before the Property Tax Appeal Board and, therefore, the board of review's motion to dismiss is denied.

The evidence contains sales data submitted by the appellant for six suggested comparable sales for the Board's consideration. Comparables #1 and #3 received reduced weight by the Board as they appear to be outliers due to their extremely low sale prices relative to the remaining properties. The Board finds the remaining comparables to be similar to the subject in location, design, age, and some features. However, each of the remaining comparables have smaller dwelling sizes when compared to the subject, as well as unfinished basements, dissimilar to the subject's finished basement. Due to these inferior characteristics relative to the subject, upward adjustments are necessary to the comparables in order to make them more equivalent to the subject. These comparables sold from September 2016 to March 2017 for prices ranging from \$72,000 to \$140,000 or from \$31.80 to \$56.36 per square foot of living area, including land. The most similar comparable to the subject sold for \$140,000 or \$56.36 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$184,227 or \$68.85 per square foot of living area, including land, which is above the range established by the most similar comparables in the record. After considering adjustments for differences in some features, the Board finds that the subject is overvalued, and a reduction in the subject's assessment is warranted.

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 21, 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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COUNTY

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