



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

APPELLANT: Ed O'Connor  
DOCKET NO.: 17-05328.001-R-1  
PARCEL NO.: 08-24-352-036

The parties of record before the Property Tax Appeal Board are Ed O'Connor, 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:** \$ 8,794  
**IMPR.:** \$ 7,304  
**TOTAL:** \$16,098

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.<sup>1</sup>

**Findings of Fact**

The subject property consists of a one-story single-family dwelling of brick exterior construction with 1,428 square feet of living area. The dwelling was constructed in 1955. Features of the home include a 264 square foot garage. The property has a 9,583 square foot site and is located in DeKalb, DeKalb Township, DeKalb County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant partially completed Section IV – Recent Sale Data of the appeal petition. The appellant reported that the subject property was purchased on March 23, 2016 for a price of \$48,299. The appellant

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<sup>1</sup> Although the DeKalb County Board of Review filed a dismissal motion citing failure to abide by the procedural rules of the board of review at its hearing processes, nevertheless the board of review issued a final decision on this property dated March 13, 2018 and the appellant timely filed an appeal from that decision to the PTAB as indicated on that final decision document.

also supplied a copy of the Settlement Statement from the U.S. Department of Housing and Urban Development (HUD) depicting that the property sold on the date and for the price reported along with the fact that a broker's commission was paid to a single entity. In addition a copy of the listing sheet was provided depicting an original asking price of \$77,950 along with an asking price reduction to \$61,900 before the property sold, the property was reportedly on the market for 169 days and the property was marketed as "REO-Bank owned" and "sold as is without repair, warranty or seller disclosure." The listing also noted that the seller will not activate any utilities with financing to be cash and conventional offers. Based on this evidence, the appellant requested a reduction in the subject's assessment to approximately reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,074. The subject's assessment reflects a market value of \$96,289 or \$67.43 per square foot of living area, land included, when using the 2017 three year average median level of assessment for DeKalb County of 33.31% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review summarily asserted that the subject's sale "is not considered an arm's length transaction."

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from 2.3 to 2.9-miles from the subject property. The comparables consist of one-story dwelling of frame or brick exterior construction that were built from 1952 to 1956. The homes range in size from 1,383 to 1,462 square feet of living area. Each comparable has a garage ranging in size from 280 to 350 square feet of building area. The comparables sold from August 2014 to January 2016 for prices ranging from \$102,000 to \$115,000 or from \$72.18 to \$78.65 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that the board of review did not substantively dispute the recent sale of the subject property in that the board of review did not provide any evidence that the recent sale was not valid. The appellant further contends that no evidence beyond the recent sale of the subject property is appropriate under both the procedural rules and the Property Tax Code given the basis of this appeal. Assuming arguendo, that comparable sales can be examined, the appellant asserts that the board of review properties are dissimilar to the subject presenting distant comparables and dated sales for an estimated value of the subject as of January 1, 2017. Finally, the appellant cited a previous decision of this Board for the proposition that the subject's assessment should be reduced based upon its recent sale price.

### **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) [Emphasis added.]. The Board finds the evidence of record indicates that a reduction in the subject's assessment is warranted.

The appellant submitted the recent purchase price of the subject property and the board of review submitted three comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives little weight to the board of review comparable sales evidence as each of the comparables are distant from the subject property and comparables #1 and #2 present dated sales information that is unlikely to be indicative of the subject's estimated market value as of January 1, 2017.

The Board finds the best evidence of market value to be the purchase of the subject property in March, 2016, approximately nine months prior to the assessment date, for a price of \$48,299. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it was advertised for a period of 169 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement and the listing sheet. The listing sheet further indicated that the property was sold as-is and the utilities would not be activated.

On this record, the Board finds the purchase price of \$48,299 is significantly below the market value reflected by the assessment of \$96,289. The Board further finds the board of review did not present any substantive evidence to challenge the arm's length nature of the transaction in light of the appellant's evidence or to substantively refute the contention that the purchase price was reflective of market value given that the property sold in as-is condition and did not have utilities activated.

Based on this record, the Board finds a reduction in the subject property's assessment commensurate with the appellant's request 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:

June 8, 2021



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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