



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

APPELLANT: James & Laura Lopez
DOCKET NO.: 18-04029.001-R-1
PARCEL NO.: 03-30-175-014

The parties of record before the Property Tax Appeal Board are James & Laura Lopez, the appellants; and the DeKalb County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** 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: \$11,448
IMPR.: \$48,145
TOTAL: \$59,593

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 2018 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 1.5-story dwelling with vinyl exterior siding. The dwelling has 1,620 square feet of living area and was constructed in 1996, with an addition added in 2008. Features of the home include a full basement, that is 50% finished, central air conditioning and an attached 360 square foot garage.¹ The property has a 7,841 square foot site and is located in Genoa, Genoa Township, DeKalb County.

The appellants' appeal is based on both overvaluation and assessment equity with respect to the subject's improvement. In support of these arguments the appellants submitted four suggested comparable properties that were located within 2 blocks of the subject property and within the Willow Glen subdivision. The comparables had lots ranging in size from 6,534 to 17,860 square feet of land area that were improved with 1.5-story or 2-story dwellings with vinyl or brick and vinyl exterior siding. The homes ranged in size from 1,126 to 1,698 square feet of living area

¹ The appellants reported that the subject's basement is 50% finished.

and were built in 1996 or 1997. The comparables featured full basements, that were unfinished, central air conditioning and attached garages ranging in size of from 346 to 390 square feet of building area. Comparable #4 also has a detached 768 square foot garage. The comparables sold from January 1996 to November 2017 for prices ranging from \$121,880 to \$154,500 or from \$72.46 to \$136.97 per square foot of living area, including land. The comparables had improvement assessments ranging from \$38,126 to \$45,377 or from \$25.99 to \$34.26 per square foot of living area.²

The appellants' submission included a list of facts and complaints regarding the assessment of the subject property.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$53,000. The requested assessment would reflect a total market value of \$158,921 or \$98.10 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for DeKalb County of 33.35% as determined by the Illinois Department of Revenue. The request would lower the subject's improvement assessment to \$41,552 or \$25.65 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 \$59,593. The subject's assessment reflects a market value of \$178,690 or \$110.30 per square foot of living area including land, when applying the 2018 three-year average median level of assessment for DeKalb County of 33.35% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$48,145 or \$29.72 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted four properties that sold recently and a separate equity grid analysis. The board of review's market value evidence contained information on four suggested comparable properties that were located within the subject's neighborhood. The comparables had lots ranging in size from 6,534 to 12,632 square feet of land area and were improved with a 1.5-story, a split-level and two, part 1-story and part 2-story dwellings of frame construction. The homes ranged in size from 864 to 1,682 square feet of living area and were built between 1995 and 1999. The comparables featured full unfinished basements, central air conditioning and attached garages ranging in size from 360 to 528 square feet of building area. The comparables sold from March to October 2017 for prices ranging from \$163,000 to \$180,000 or from \$107.02 to \$188.66 per square foot of living area, including land.

The board of review's equity grid contained six comparable properties that were located within the Willow Glen subdivision. The comparables were improved with 1.5-story dwellings with vinyl exterior siding. The homes each contained 1,251 square feet of living area and were built in either 1996 or 1997. The comparables featured full unfinished basements, central air conditioning and either a 360 or 520 square foot attached garage. The comparables had

² The appellants' grid erroneously listed assessment data prior to equalization. The Board has filled in any missing information and made corrections from the board of review's submission where possible, as this evidence had support.

improvement assessments ranging from \$37,063 to \$41,037 or from \$29.63 to \$32.80 per square foot of living area.

The board of review's submission included a corrected grid of the appellants' comparables, the Property Record Card's (PRC's) for the appellants and the board of review's comparables and the disclosure that the appellants' comparable #4 was not advertised prior to its sale.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

The appellants submitted rebuttal detailing issues with the appeal process and disclosing information regarding the subject and the their comparables.

Conclusion of Law

The appellants contend in part that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight suggested comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable sales due to not being advertised on the open market or their sale dates occurring greater than 25 months prior to the January 1, 2018 assessment date at issue. The Board also gave less weight to the board of review's comparable sale #4 due to its significantly smaller size when compared to the subject. The Board finds the board of review's remaining sales, albeit two were dissimilar part 1-story and part 2-story style, were similar to the subject in location, age, size and some features. These comparables also sold proximate in time to the January 1, 2018 assessment date at issue. The best sales occurred from March to October 2017 and sold for prices ranging from \$169,000 to \$180,000 or from \$107.02 to \$151.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$178,690 or \$110.30 per square foot of living area, including land, which falls within the range established by the best sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayers also contend assessment inequity with respect to the improvement as an alternative 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 10 equity comparable properties for the Board's consideration. The Board will use the information regarding the dwelling size and assessment values of the appellants' comparables from the board of review's submission, as the information was supported by their PRC's. The Board gave less weight to the appellants' comparables #3 and #4 due to their dissimilar 2-story style, when compared to the subject's 1.5-story style. The Board finds the parties' remaining comparables were similar to the subject in location, style, age and some features. These comparables had improvement assessments ranging from \$37,063 to \$41,037 or from \$29.63 to \$34.26 per square foot of living area. The subject's improvement assessment of \$48,145 or \$29.72 per square foot of living area falls above the range established by the best equity comparables in this record on a total improvement assessment basis but within on a per square foot basis. However, after adjusting the comparables for differences when compared to the subject, such as their smaller sizes and unfinished basements, the Board finds the subject's improvement assessment is supported. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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:

February 16, 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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