



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

APPELLANT: Stephan Dalla Valle
DOCKET NO.: 18-04031.001-R-1
PARCEL NO.: 06-21-179-017

The parties of record before the Property Tax Appeal Board are Stephan 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: \$11,021
IMPR.: \$84,512
TOTAL: \$95,533

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 16-180 of the Property Tax Code (35 ILCS 200/16-180) 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 an owner-occupied 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 the assessment of the subject property as established by the board of review is inequitable and should be reduced based on four comparable properties located in close proximity to the subject.

The Property Tax Appeal Board takes notice that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Board the prior year under Docket Number 17-05105.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision

lowering the assessment of the subject property to \$91,753 based on the evidence submitted by the parties and the proposed assessment reduction made by the DeKalb County Board of Review. The Board further takes notice and the record reflects that tax years 2017 and 2018 are within the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,067. The subject property has an improvement assessment of \$85,046 or \$35.61 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted three equity comparables. The Property Tax Appeal Board further takes judicial notice that a Sycamore Township equalization factor of 1.0412 was applied in 2018. (86 Ill.Admin.Code §1910.90(i)).

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 Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the 2017 tax year under Docket Number 17-05105.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$91,753 based on the evidence and the proposed assessment reduction made by the board of review in that appeal. The Property Tax Appeal Board takes notice that DeKalb County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2015 through 2018 tax years are within the same general assessment period. The Board further takes judicial notice that a 1.0412 equalization factor were issued in Sycamore Township

for the 2018 tax year. The record contains no evidence that the subject property sold in an arm's-length transaction establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2017 decision results in an assessment of \$95,533. ($\$91,753 \times 1.0412 = \$95,533$). The subject's final 2018 assessment as established by the board of review was \$96,067. Considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds 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:

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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