



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

APPELLANT: Nycole & Nicholas Woody
DOCKET NO.: 18-04138.001-R-1
PARCEL NO.: 18-28-428-004

The parties of record before the Property Tax Appeal Board are Nycole & Nicholas Woody, the appellants, by Michael P. Coghlan, of the Law Offices of Michael P Coghlan, LLC in DeKalb, 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: \$ 16,285
IMPR.: \$ 85,149
TOTAL: \$101,434

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 custom-built one-story dwelling of frame and brick exterior construction with 2,365 square feet of above-grade living area. The dwelling was constructed in 2015. Features of the home include a full unfinished basement, central air conditioning and an attached four-car garage containing 1,274 square feet of building area. The property has an approximately 33,977 square foot site and is located in Somonauk, Somonauk Township, DeKalb County.

The appellants contend both overvaluation and lack of assessment uniformity as the bases of the appeal concerning both the land and improvement assessments. In support of these arguments, the appellants submitted information on three comparable properties with both sales and equity data and a separate grid analysis of three vacant lots with sales data.

Each of the improved comparables is located in the same neighborhood code assigned by the assessor as the subject and two of the comparables are located on the same street as the subject. The parcels contain either 32,670 or 33,977 square feet of land area which, as reported by the appellants, has been improved with either a one-story, a one and a half-story or a two-story dwelling of frame exterior construction. The homes were built from 2005 to 2007 and range in size from 2,784 to 3,350 square feet of living area as stated in the Section V grid analysis. Each comparable has a basement, two of which are finished. The dwellings feature central air conditioning, one or two fireplaces and a garage ranging in size from 726 to 1,030 square feet of building area. The comparables sold in July or December 2017 for prices of \$280,000 or \$315,000 or from \$83.58 to \$113.15 per square foot of living area, including land. The comparables have land assessments ranging from \$15,681 to \$16,871 or from \$0.46 to \$0.52 per square foot of land area and the comparables have improvement assessments ranging from \$77,024 to \$84,837 or from \$22.70 to \$30.47 per square foot of living area.

The appellants also provided three parcels identified as "Land sales price comparables" which were also located in the same neighborhood code assigned by the assessor as the subject. The vacant comparable parcels range in size from 32,760 to 54,014 square feet of land area and sold from May 2016 to November 2018 for prices of \$29,000 or \$31,000 or from \$0.57 to \$0.89 per square foot of land area.

The appellants also supplied a brief with citations to various cases for the proposition that assessing officials are required to assess property uniformly. Within the brief, the appellants noted that the assessing officials during the course of the local hearing presented comparables where "the living area was miscalculated by the Assessor relating to each" property. In support of this proposition, the appellants asserted 'finished living space' as reported in Multiple Listing Service (MLS) data sheets for the respective properties was greater than stated by the assessor thereby reducing the sales prices of the respective properties on a per-square-foot basis.

Based on the foregoing market value and equity evidence along with the legal argument, the appellants requested a reduced total assessment to \$73,993. The requested total assessment reflects a market value of approximately \$221,979 or \$93.86 per square foot of living area, including land. The appellants further requested a land assessment reduction to \$8,318 which would reflect a market value of \$24,942 or \$0.73 per square foot of land area. The appellants' requested reduced land assessment of \$8,318 is \$0.24 per square foot of land area and the appellants' requested reduced improvement assessment of \$65,675 is \$27.77 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 \$101,434. The subject's total assessment reflects a market value of \$304,150 or \$128.60 per square foot of living area, land included, when using 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's land assessment of \$16,285 reflects a market value of \$48,831 or \$1.44 per square foot of land area when using the 2018 three year average median level of assessment for DeKalb County. The subject has a land assessment of \$16,285 or \$0.48 per square foot of land area and an improvement assessment of \$85,149 or \$36.00 per square foot of living area.

In response to the appellants' evidence, the board of review submitted data that included a memorandum prepared by the township assessor addressing the appellants' chosen comparables. The assessor noted that the appellants erred by including finished basement area within the "living area square footage" analysis.¹

The assessor further explained the land valuation methodology. For valuation purposes, the assessor divided lots into improved and unimproved parcels; part of the rationale for this division is that rural properties necessitate well and septic services. Installation of well and septic systems for a currently vacant parcel reportedly costs \$14,000 or \$15,000 plus landscaping costs. Therefore, the assessor analyzed 33 improved lots (with vacant/teardown dwellings) and 30 unimproved lots to determine assessments/values. The appellants' land sales data consists solely of unimproved parcels which differ from the subject parcel.

In examining the appellants' improved comparables #1 through #3, the assessor reported a number of corrections. The Board finds the primary corrections are related to dwelling size, based upon property record cards, and then the related square foot sale price and the square foot improvement assessment calculations along with comparable #3 being a 1.5-story dwelling. Based upon the assessor's records, the appellants' comparable dwellings actually range in size from 1,919 to 2,532 square feet of above-grade living area. The assessing officials also reported a lower sale price for comparable #2. With the dwelling size changes, the sales prices range from \$124.40 to \$145.90 per square foot of living area, including land, and the improvement assessments range from \$33.51 to \$40.14 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a spreadsheet with information on six comparable sales. On the spreadsheet comparables #3 and #4 have a handwritten "x" through them, a question mark noted beneath them and a notation "County's Comp Ranches." These two comparables marked with an "x" through them were presented by the appellants as their comparables #2 and #3, respectively. Given the markings on the spreadsheet and that board of review comparables #3 and #4 are 1.5-story and 1.25-story dwellings, respectively, the Property Tax Appeal Board will describe and analyze only board of review comparables #1, #2, #5 and #6, where comparable #2 is the same property as appellants' comparable #1.

These four comparables consist of 32,670 or 36,155 square foot parcels that have each been improved with one-story dwellings of frame and brick exterior construction. The homes were built in either 2005 or 2007 and range in size from 1,850 to 2,734 square feet of above-grade living area. Each comparable has a basement, one of which has finished area. The homes feature central air conditioning, one or two fireplaces and a garage ranging in size from 711 to 1,055 square feet of building area. The comparables sold from May 2016 to February 2018 for prices ranging from \$280,000 to \$300,000 or from \$109.73 to \$160.54 per square foot of living area, including land. The comparables have land assessments ranging from \$16,364 to \$18,544 or from \$0.51 to \$0.57 per square foot of land area and the comparables have improvement

¹ The Property Tax Appeal Board recognizes, as noted by the assessor, that standard accepted real estate valuation practices only consider above-grade living area in the "living area square footage" calculation, despite what realtors and others may publicize as 'finished living area.' This distinction occurs for several reasons, including in part, because there are differences in the level or quality of finishes used in above-grade area versus basement areas.

assessments ranging from \$77,024 to \$87,200 or from \$30.26 to \$45.77 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's land and improvement assessments.

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 six comparable sales to support their respective positions before the Property Tax Appeal Board with one common property presented by both parties. The Board has given reduced weight to appellants' comparables #2 and #3 due to their story height which differs from the subject's one-story design.

The Board finds the best evidence of market value to be appellants' comparable sale #1 and board of review comparable sales #1, #2, #5 and #6, where there is one common property presented. These most similar comparables sold from May 2016 to February 2018 for prices ranging from \$280,000 to \$300,000 or from \$109.73 to \$160.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$304,150 or \$128.60 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record in terms of overall value, but within the range on a per-square-foot basis. The record reveals that the subject property was built in 2015 as compared to these four best comparable sales in the record which were built in either 2005 or 2007. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

On this record, the Board gives little weight to the appellant's land overvaluation argument where in the appellants compared the subject improved parcels to recently sold unimproved parcels that apparently lack the necessary sewer and septic infrastructure that is present on the subject parcel.

The taxpayers also contend, in part, assessment inequity as a basis of the appeal concerning both the subject's land and improvement assessments. 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.

As to the land inequity argument, the record reveals that area lots have been assessed between \$0.46 and \$0.57 per square foot of land area. The subject has a land assessment of \$0.48 per square foot of land area. Based on this record, the Board finds that the appellants did not establish land assessment inequity by clear and convincing evidence and no reduction in the subject's land assessment is warranted.

The parties presented a total of six equity comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellants' comparables #2 and #3 due to their differing story heights when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants' comparable #1 and board of review comparables #1, #2, #5 and #6, with one common property. These four comparables were similar to the subject in story height, exterior construction, size, foundation and/or other features. These comparables had improvement assessments that ranged from \$77,024 to \$87,200 or from \$30.26 to \$45.77 per square foot of living area. The subject's improvement assessment of \$85,149 or \$36.00 per square foot of living area falls within the range established by the best comparables in this record. Therefore, based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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: March 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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