



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

APPELLANT: Scott Morrow
DOCKET NO.: 18-05379.001-R-1
PARCEL NO.: 08-27-279-012

The parties of record before the Property Tax Appeal Board are Scott Morrow, the appellant, by attorney Jessica Hill-Magiera 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 **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: \$8,776
IMPR.: \$18,102
TOTAL: \$26,878

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 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 one-story dwelling of frame construction with 1,102 square feet of living area. The dwelling was built in 1888. Features of the home include a full unfinished basement and a detached garage with 360 square feet of building area. The property is located in DeKalb, DeKalb Township, DeKalb County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings of frame construction that range in size from 896 to 1,288 square feet of living area of frame construction. The dwellings were built from 1876 to 1914. Each comparable has a basement and three comparables have a detached garage ranging in size from 308 to 576 square feet of building area. The comparables are located from .48 to 1.28 miles from the subject property. The sales occurred from March 2017 to May 2018 for prices ranging from \$30,250 to \$58,000 or

from \$23.49 to \$50.30 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$15,340.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,878. The subject's assessment reflects a market value of \$80,594 or \$73.13 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of frame construction that range in size from 894 to 1,126 square feet of living area. The dwellings were built from 1885 to 1923. Each comparable has a basement and a garage ranging in size from 308 to 528 square feet of building area. The sales occurred from January 2015 to September 2017 for prices ranging from \$69,900 to \$128,000 or from \$62.08 to \$136.75 per square foot of living area, including land. The board of review argued that comparables #3 and #4 are the best indicators of value because the sales occurred in 2017.

In rebuttal, the board of review asserted each sale used by the appellant was not an "arm's length transaction" while each sale used by the board of review was an "arm's length transaction." The board of review indicated that three of the appellant's comparables were foreclosures and one comparable was not advertised for sale. The board of review requested the assessment be confirmed.

The appellant's counsel asserted in rebuttal that the Property Tax Appeal Board is to consider compulsory sales as provided by section 16-183 of the Property Tax Code (35 ILCS 200/16-183). The appellant's counsel also asserted that board of review comparables #1 and #2 are not comparable due to their dates of sale in 2015 and 2016. Counsel also argued comparable #3 was not comparable due to its location from the subject property and comparable #4 was an outlier.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight sales submitted by the parties to support their respective positions. The board of review disclosed the appellants' comparables were foreclosures or not advertised, thus, not "arm's length." Section 1-23 of the Property Tax Code (35 ILCS 200/1-23) defines "compulsory sale" as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate

owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Furthermore, section 16-183 of the Property Tax Code (35 ILCS 200/16-183) provides:

The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

Based on these statutory provisions, the Property Tax Appeal Board finds it is to consider compulsory sales, including short sales and foreclosures of comparable properties, in determining the correct assessment.

The Board gives less weight to board of review sales #1 and #2 as their transactions occurred in 2015 and 2016, not proximate in time to the assessment date. The remaining comparables occurred in 2017 and 2018 for prices ranging from \$30,250 to \$128,000 or from \$23.49 to \$136.75 per square foot of living area. Board of review sales #3 and #4 were typical arm's length transactions with unit prices of \$115.21 and \$136.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$80,594 or \$73.13 per square foot of living area, including land, which is within the range and well supported by the best comparable sales in this record and well supported by board of review sales #3 and #4. Based on this evidence the Board finds 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: 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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