



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

APPELLANT: Joan Tripp - Greenfeather LLC  
DOCKET NO.: 18-05940.001-R-1  
PARCEL NO.: 08-22-228-016

The parties of record before the Property Tax Appeal Board are Joan Tripp - Greenfeather LLC, 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 **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:** \$5,773  
**IMPR.:** \$35,322  
**TOTAL:** \$41,095

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2017 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 part two-story and part one-story single-family dwelling with 1,920 square feet of living area. The dwelling was constructed in 1888. Features of the home include a partial unfinished basement, central air conditioning and a fireplace. 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 six comparable sales located from .14 to .95 of a mile from the subject. The comparables consist of two-story dwellings that were built between 1874 and 1906 and range in size from 1,650 to 2,084 square feet of living area. Each dwelling has a basement, one of which has finished area, and one comparable has central air conditioning. The comparables sold from July 2017 to November 2018 for prices ranging from \$47,500 to \$81,000 or from \$28.79 to \$44.21 per square foot of living area, including land. Based on this evidence,

the appellant requested a reduced total assessment of \$23,629 in order to reflect the median per square foot sales price of these comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,095. The subject's assessment reflects a market value of \$123,223 or \$64.18 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 Clerk to the DeKalb County Board of Review, Bridget Nodurft, responded to the appeal with a cover letter and additional data including a location map of each parties' comparables, aerial photographs of the appellant's comparables, ground-level photographs of the board of review comparables and Parcel Information Reports for the properties submitted by both parties. Nodurft contends that the subject property is "located in the heart of a student rental neighborhood with a primary use of multi-tenanted housing." Furthermore, she argued that appellant's comparable #1 should not be considered comparable as "the property is distressed with an improvement assessment of \$1." Appellant's comparables #2 through #5 are reportedly located outside of the student rental neighborhood and instead are single family dwellings. In addition, the appellant's comparables #2 through #6 reportedly have garages which were not disclosed on the appellant's grid analysis and because none of these properties are located in the same neighborhood as the subject.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the subject's neighborhood and within three blocks of the subject. The comparables consist of two-story dwellings that were built between 1898 and 1942 and range in size from 1,684 to 2,230 square feet of living area. Comparable #2 has a basement. No other characteristics of basement finish, air conditioning and/or fireplaces were included in the grid analysis; none of the Parcel Information Reports include this missing characteristics data. The comparables sold from July 2017 to October 2018 for prices ranging from \$103,000 to \$135,000 or from \$51.12 to \$72.11 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 written rebuttal, the appellant argued that board of review comparable #1 is 54 years newer than the subject dwelling. Board of review comparables #2 and #3 are each suitable comparables and support reductions in the subject's estimated market value on a per-square-foot basis. The appellant contends that each of the appellant's comparables along with board of review comparables #2 and #3 are the "best" comparables in the record. Lastly, the appellant requests that the Board use "a consistent statistical method or other transparent and uniform means of calculating" fair market value.

### **Conclusion of Law**

Despite the appellant's argument in rebuttal, the Property Tax Appeal Board has given no weight to the argument for application of a consistent statistical method or other transparent and uniform means of calculating the fair market value of the subject property. Contrary to this argument, the Board's decision must be based upon equity and the weight of the evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of

those comparables in the record that are found to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2<sup>nd</sup> Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2<sup>nd</sup> Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4<sup>th</sup> Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5<sup>th</sup> Dist. 1989)). Based upon the foregoing statutory provision and legal principles, there is no indication that there should be "a consistent statistical method or other transparent and uniform means of calculating" market value on an appeal before the Board.

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 parties submitted a total of nine comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 which appears to be an outlier on the low-end of sales prices as shown in this record and is less likely to be indicative of the subject's estimated market value. The Board has given reduced weight to board of review comparable #1 which, as noted by the appellant, is a significantly newer dwelling when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2 through #6 along with board of review comparable sales #2 and #3. These seven most similar comparables sold between July 2017 and November 2018 for prices ranging from \$64,000 to \$114,000 or from \$31.19 to \$61.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$123,223 or \$64.18 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. While the subject dwelling has both a fireplace and central air conditioning, the record evidence fails to establish whether these features exist in any of the comparables, except that appellant's comparable #2 does have central air conditioning. Based on this limited record evidence, the Board finds that the subject is superior to the majority of the comparable properties presented herein in terms of its central air conditioning and fireplace features which warrants the subject having a higher overall value than the best comparables on the record. Therefore, the Board finds that a reduction in the subject's assessment on grounds of overvaluation 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:

April 19, 2022



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Joan Tripp - Greenfeather LLC, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

DeKalb County Board of Review  
DeKalb County Admin Building  
110 East Sycamore  
Sycamore, IL 60178