



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

APPELLANT: Scott Morrow
DOCKET NO.: 19-02453.001-R-1
PARCEL NO.: 08-22-432-004

The parties of record before the Property Tax Appeal Board are Scott Morrow, 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 **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: \$6,527
IMPR.: \$7,809
TOTAL: \$14,336

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 2019 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 of vinyl siding exterior construction with 1,311 square feet of living area. The dwelling was constructed in 1894. Features of the home include an unfinished basement, central air conditioning and a 1-car garage. The property has an irregularly shaped site with approximately 7,550 square feet of land area and is located in DeKalb, DeKalb Township, DeKalb County.¹

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 26, 2018 for a price of \$43,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS). The

¹ Subject property detail was obtained from the grid analyses submitted by both parties and the Multiple Listing Service sheet for the subject.

appellant submitted the subject's Multiple Listing Service (MLS) sheet which disclosed the transaction was the result of an auction, that the property was bank owned and had a marketing period of 163 days. The settlement statement submitted by the appellant reported commissions were paid to real estate agents.

In further support of the overvaluation argument, the appellant submitted information on three comparable sales located within 0.94 of a mile from the subject property. The comparables are improved with 1.5-story dwellings that range in size from 1,008 to 1,335 square feet of living area and were built from 1887 to 1904. The sales occurred from April to November 2019 for prices ranging from \$28,000 to \$56,500 or from \$23.35 to \$42.32 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,221. The subject's assessment reflects a market value of \$78,647 or \$60.00 per square foot of living area, land included, when using the 2019 three year average median level of assessment for DeKalb County of 33.34% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within three blocks of the subject property. The comparables are improved with 1.5-story dwellings that range in size from 756 to 1,368 square feet of living area and were built in 1894 or 1919. The sales occurred from June 2018 to October 2019 for prices ranging from \$93,500 to \$132,000 or from \$68.35 to \$138.89 per square foot of living area, land included.

The board of review through the DeKalb County Assessment Office, submitted written comments arguing that the appellant's comparables #1 and #2 are Sheriff sales and that comparable #3 was not advertised on the open market. It stated that the appellant's comparables #2 and #3 had recent sales of \$149,000 and \$128,000, respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney asserted that the board of review did not dispute the recent sale of the subject property, nor did it provide any evidence that the recent sale was not valid. The appellant's attorney commented that the resale of the appellant's comparables #2 and #3 took place over a year after the January 1, 2019 lien date and argued these sales are less proximate in time to be considered recent sale comparables.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in January 2018 for a price of \$43,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and had been advertised in the Multiple Listing Service for a period of 163 days. In further support of the transaction the appellant submitted a copy of the settlement statement which disclosed that commissions were paid to real estate professionals. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$43,000 as of January 1, 2019. Since market value has been determined the 2019 three year average median level of assessment for DeKalb County of 33.34% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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:

December 21, 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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