



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

APPELLANT: Scott Morrow
DOCKET NO.: 19-02454.001-R-1
PARCEL NO.: 08-23-201-005

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: \$7,076
IMPR.: \$18,924
TOTAL: \$26,000

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 two-story dwelling of frame exterior construction with 1,732 square feet of living area. The dwelling was constructed in 1900 and features a basement. The property has a 7,500 square foot site and 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 limited information on six comparable sales located within 0.83 of a mile from the subject property. The comparables are improved with two-story dwellings that range in size from 1,632 to 1,812 square feet of living area. The dwellings were built from 1893 to 1905. Each comparable is reported to have a basement. The properties sold from August 2018 to October 2019 for prices ranging from \$42,500 to \$85,000 or from \$23.45 to \$50.24 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's

assessment be reduced to \$22,994 which reflects a market value of \$68,989 or \$39.83 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,256. The subject's assessment reflects a market value of \$123,743 or \$71.45 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 limited information on three comparable sales located within 1.20 miles from the subject property. The comparables have sites that range in size from 6,801 to 10,296 square feet of land area and are improved with two-story dwellings of frame exterior construction that range in size from 1,652 to 1,725 square feet of living area. The homes were built from 1904 to 1910 and each comparable is reported to have a basement. The properties sold from January to November 2018 for prices ranging from \$132,900 to \$140,000 or from \$77.04 to \$84.75 per square foot of living area, land included. The board of review's grid analysis included information on a July 2019 sale of the subject property for \$77,000 or \$44.46 per square foot of living area, land included.

The board of review, through the DeKalb County Assessment Office, critiqued the appellant's comparables alleging none of the sales to be arm's length transactions. Notations on Parcel Information Report sheets indicated the appellant's comparable #2 had not been an advertised sale and comparable #3 to have its improvement assessment lowered to \$1.00 due to condition issues. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney critiqued board of review comparables #1 and #2 as not comparable due to the presence of a garage. The appellant's counsel provided a grid analysis with comparable sales submitted by both parties. For the first time, garage amenities for the board of review comparables #1 and #2 were disclosed. Counsel argued use of a median sale price per square foot as being a "fundamental concept" used in determining market value. The appellant's counsel took issue with the Property Tax Appeal Board's use of ranges for sale price and price per square foot of comparables when ruling on appeals.

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 parties submitted eight comparable sales and the board of review also reported the recent sale of the subject property for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 which were reported to be either not advertised or in poor condition. The Board also gives reduced weight to the board of review comparables which differ

from the subject in having a garage or are located greater than one mile from the subject property.

The Board finds the best evidence of market value to be the remaining comparables which are similar to the subject in location, age, dwelling size and features, along with the subject's reported recent sale. These properties sold from September 2018 to October 2019 for prices ranging from \$64,000 to \$85,000 or from \$38.10 to \$50.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$123,743 or \$71.45 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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: 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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