



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

APPELLANT: Joan Tripp / Greenfeather LLC  
DOCKET NO.: 19-02455.001-R-1  
PARCEL NO.: 08-22-228-017

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:** \$5,976  
**IMPR.:** \$36,232  
**TOTAL:** \$42,208

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 1,844 square feet of living area. The dwelling was constructed in 1903 and features an unfinished basement. The property has a 5,686 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 information on three comparable sales located within 0.15 of a mile from the subject property. The comparables are improved with two-story dwellings that range in size from 1,650 to 2,034 square feet of living area. The dwellings were built in either 1893 or 1903 and each features a basement. The properties sold from August 2018 to October 2019 for prices ranging from \$47,500 to \$117,500 or from \$28.79 to \$57.77 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to

\$24,481 which reflects a market value of \$73,450 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 \$42,208. The subject's assessment reflects a market value of \$126,599 or \$68.65 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 1.50 miles from the subject property. The comparables have sites that range in size from 7,840 to 20,724 square feet of land area and are improved with either 1.5-story or two-story dwellings of frame exterior construction that range in size from 1,799 to 1,884 square feet of living area. The homes were built from 1900 to 1905 and each comparable features a basement. The properties sold from September 2017 to June 2019 for prices ranging from \$123,500 to \$148,000 or from \$68.65 to \$78.56 per square foot of living area, land included.

The board of review submitted comments disclosing the subject property was sold in 2014 together with six additional parcels. The board of review critiqued the appellant's comparable #1 as a foreclosure and claimed its improvement assessment was reduced to \$1.00 due to its condition. It asserted the appellant's comparable #3 as a transfer of property from a trustee via quit claim deed and therefore, not a qualifying arm's length transaction. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney argued that, pursuant to Section 16-183 of the Property Tax Code, compulsory sales are to be considered valid comparable sales. Counsel critiqued the board of review's comparable sales contending none are comparable properties due to locations greater than one mile, differences in design and/or sale dates in 2017, too remote in time to establish market value as of the January 1, 2019 assessment date. Counsel took issue with the Board's use of ranges when deciding on appeals of assessments, arguing that application of a median sale price per square foot to be more accurate. The attorney submitted two additional grids analyzes, one with both parties' comparable sales and a second with the appellant's determination of the three best comparables. The grid containing the appellant's best comparables applies the median sale price per square foot resulting in a market value for the subject of \$96,998 or \$52.60 per square foot of living area, land included.

### **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.

As an initial matter, the appellant claims that pursuant to Section 16-183 of the Property Tax Code, "PTAB shall consider compulsory sales as valid comparable sales." In fact, this section of the Property Tax Code directs the Property Tax Appeal Board to consider compulsory sales of comparable properties for the purposes of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. (35 ILCS 200/16-183) This section of the Property Tax Code does not equate a compulsory sale as a valid sale.

The parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 based on comments from the board of review regarding its condition. The Board gives less weight to the board of review's comparable #3 which sold in 2017, less proximate in time to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the remaining comparables which are generally similar to the subject in location, age, dwelling size and features. These comparables sold from December 2018 to October 2019 for prices ranging from \$93,000 to \$130,000 or from \$52.60 to \$69.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$126,599 or \$68.65 per square foot of living area, including land, which falls within 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 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: January 18, 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

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COUNTY

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