



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

APPELLANT: Joan Tripp / Greenfeather LLC
DOCKET NO.: 20-06779.001-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 **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: \$6,220
IMPR.: \$33,764
TOTAL: \$39,984

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 2020 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 five comparable sales located within 0.17 of a mile from the subject property. The comparables are improved with two-story dwellings that range in size from 1,650 to 2,224 square feet of living area. The dwellings were built from 1893 to 1905 and each has a basement. The properties sold from August 2018 to March 2020 for prices ranging from \$47,500 to \$125,000 or from \$28.79 to \$67.71 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$32,329

which reflects a market value of \$96,997 or \$52.60 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 \$43,934. The subject's assessment reflects a market value of \$131,855 or \$71.50 per square foot of living area, land included, when using the 2020 three year average median level of assessment for DeKalb County of 33.32% 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 one block of the subject property. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 1,960 to 2,157 square feet of living area. The homes were built from 1901 to 1919. Each comparable has a basement and two comparables have a garage with either 576 or 810 square feet of building area. The properties sold from May 2018 to September 2019 for prices ranging from \$120,803 to \$155,000 or from \$61.63 to \$72.50 per square foot of living area, land included.

The board of review submitted written comments which disclosed the appellant's comparable #5 was a "distressed property with a \$1 building value due to its condition." The board of review also asserted that the appellant did not disclose garages for its comparables #2, #3 and #4. In support of this claim, the board of review submitted aerial imaging for these three appellant comparables depicting the presence of garage structures. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney critiqued the board of review's comparable sales, arguing that they should be given less weight, if any, due to differences from the subject in age, presence of a garage, differences in dwelling size and/or sale dates in 2018, too remote in time for a January 1, 2019 assessment date. Counsel took issue with the Board's use of a "simple range" which she argued lead to inconsistent and subjective decisions. Counsel contends that application of a median sale price per square foot would produce more accurate decisions. The appellant submitted two additional comparable grid analyzes one with both parties' comparables and the second with the appellant's "best" comparables. The appellant's best comparable grid analysis presents a higher market value request for the subject than originally requested in the appeal petition with the application of the median sale price per square foot.

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 for the Board's consideration. The Board gives less weight to the appellant's comparables #4 and #5 which differ from the subject in dwelling size, condition and/or sold in 2018 less proximate in time to the January 1, 2020 assessment date

than other comparables in the record. Similarly, the Board gives reduced weight to board of review comparables #1 and #2 which sold in 2018 and also are considered to be less proximate in time to the assessment date at issue in this appeal.

The Board finds the best evidence of market value to be the remaining comparables which are similar to the subject in location, age, design and sold proximate to the January 1, 2020 assessment date. However, three of these comparables have a garage, a feature absent from the subject which suggests downward adjustments are necessary to make the comparables more equivalent to the subject property. These comparables sold from April 2019 to March 2020 for prices ranging from \$93,000 to \$155,000 or from \$52.60 to \$72.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$131,855 or \$71.50 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering adjustments to the comparables for differences from the subject, such as garages, 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: 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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