



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

APPELLANT: Scott Morrow
DOCKET NO.: 20-09010.001-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: \$7,365
IMPR.: \$18,783
TOTAL: \$26,148

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2-story dwelling of frame exterior construction with 1,732 square feet of living area. The dwelling was constructed in 1900. Features of the home include 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 information on six comparable sales located within 0.81 of a mile from the subject. Five comparables have sites ranging in size from 3,000 to 9,360 square feet of land area.¹ The comparables are improved with 2-story homes ranging in size from 1,564 to 1,856 square feet of living area that were built from 1893 to 1906. Each home has a basement and one home has a 400 square foot garage. The comparables sold from March 2019 to November 2020

¹ Additional details regarding the comparables not reported by the appellant are found in the board of review's evidence and were not refuted by the appellant in written rebuttal.

for prices ranging from \$51,000 to \$98,000 or from \$28.85 to \$60.05 per square foot of living area, including land.

As part of the appeal, the appellant also disclosed that the subject property is not owner-occupied and was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-02454.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$26,000 based on the evidence submitted by the parties.

Based on this evidence, the appellant requested a reduced total assessment of \$26,148.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,943. The subject's assessment reflects a market value of \$125,879 or \$72.68 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 four comparable sales located from four blocks to 1.20 miles from the subject. The parcels range in size from 5,950 to 10,296 square feet of land area and are improved with 2-story homes ranging in size from 1,540 to 1,824 square feet of living area. The dwellings were built from 1895 to 1906. The comparables sold from December 2017 to May 2021 for prices ranging from \$122,500 to \$152,500 or from \$70.24 to \$99.03 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant purchased the subject property in July 2019 for \$77,000 and the property had not been advertised for sale. The board of review further contended the appellant's comparable #1 was a bank REO sale, the appellant's comparable #3 was sold by a guardian of a disabled person, and the appellant's comparable #4 was sold by the executor of an estate. The board of review presented a Real Estate Transfer Declaration for the subject, disclosing the property was not advertised for sale, and copies of deeds for the appellant's comparables #1, #3, and #4, describing HUD, a guardian, and an executor, respectively, as sellers.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparable #1 is a smaller home than the subject. The appellant further argued the appellant's sales should be considered as valid sales.

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).

As an initial matter, the Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) does not direct a reduction in the subject's assessment. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-02454.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$26,000. However, the record disclosed the subject property is not an owner-occupied dwelling. Thus, no reduction in the subject's assessment is warranted pursuant to section 16-185 of the Property Tax Code.

The record contains a total of ten comparable sales for the Board's consideration and evidence of a July 2019 sale of the subject property. The Board gives less weight to the July 2019 sale of the subject property. The Real Estate Transfer Declaration for this sale disclosed the subject was not advertised for sale, indicating that this sale was not an arm's length transaction. However, the Board finds the board of review has not demonstrated that the appellant's comparables #1, #3, and #4 were not arm's length sales. "Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so. Bd. of Educ. v. Ill. Prop. Tax Appeal Bd., 2011 IL App (2d) 100068, P36, 961 N.E.2d 794, 801, 356 Ill. Dec. 405, 412 (citing Chrysler Corp. v. State Property Tax Appeal Bd., 69 Ill. App. 3d 207, 211, 387 N.E.2d 351, 355, 25 Ill. Dec. 695, 699 (2d Dist. 1979)). The mere fact that these properties were sold as an REO sale, by a guardian, or by an executor, without further evidence of the circumstances of these sales, does not demonstrate these sales were not arm's length transactions. Accordingly, in the absence of other evidence, the Board will consider the appellant's comparables #1, #3, and #4 on this record.

The Board gives less weight to the board of review's comparables, which sold less proximate in time to the assessment date than other comparables in this record or are located less proximate in distance to the subject than other comparables in this record. The Board also gives less weight to the appellant's comparable #1, for which no lot size was disclosed or could be calculated, and to the appellant's comparable #6, which has a garage unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3, #4, and #5, which are similar to the subject in dwelling size, age, location, lot size, and features, although two of these comparables have much smaller lots than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject.

These most similar comparables sold for prices ranging from \$77,500 to \$98,000 or from \$43.10 to \$60.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$125,879 or \$72.68 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: June 27, 2023



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

Scott Morrow, 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