



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

APPELLANT: Paul H. Nguyen
DOCKET NO.: 23-03952.001-I-1
PARCEL NO.: 09-07-100-012

The parties of record before the Property Tax Appeal Board are Paul H. Nguyen, the appellant, by attorney Kevin Buick, of Foster, Buick, Conklin, Lundgren & Gottschalk in Sycamore; 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: \$26,666
IMPR.: \$0
TOTAL: \$26,666

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 2023 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 vacant 56,628 square foot site located in Sycamore, Cortland Township, DeKalb County.

The appellant contends both overvaluation and a contention of law as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$80,000 as of January 1, 2023. The appraisal was prepared by Lee Ovington, a certified general real estate appraiser.

The appraiser described the subject as being a corner lot that is zoned M-1 (manufacturing or industrial) with public utilities, sidewalks, and streetlights. The subject was further described as a generally level, rectangular shaped lot with good accessibility and traffic counts.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.89 of a mile to 2.55 miles from the subject. The parcels range in size from 10,621 to 94,500 square feet of land area and are zoned M-2, HI, or M-1 which the appraiser stated is similar zoning to the subject. The comparables sold from December 2021 to April 2023 for prices ranging from \$45,000 to \$122,000 or from \$0.96 to \$4.24 per square foot of land area.

The appraiser adjusted the comparables for differences from the subject in site size and to comparable #3 for its parking lot improvements to arrive at adjusted sale prices ranging from - \$29,271 to \$30,476. Based on this analysis, the appraiser concluded a market value for the subject of \$1.40 per square foot of land area or \$80,000 rounded.

In support of the contention of law, the appellant submitted a brief contending that the subject's industrial zoning limits its use and impacts its market value, but the county assessing officials have not compared the subject to similarly zoned properties. The appellant asserted the county assessing officials incorrectly considered the future commercial zoning of the subject property in assessing the subject property and in the board of review proceedings. The appellant acknowledged owning an adjacent parcel that is zoned for commercial use.

The appellant also submitted a copy of a 2020 Official Zoning Map, which depicts the M-1 Light Manufacturing zoning on the southwest, northwest, and southeast corners of the intersection where the subject is located, including subject on the southwest corner; C-3 Highway Business zoning surrounding these properties; and M-1 Light Manufacturing to the south of this area. The appellant submitted portions of the zoning ordinance depicting the permitted, special and temporary uses for each zoning classification.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,721. The subject's assessment reflects a market value of \$152,178 or \$2.69 per square foot of land area, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 1 mile from the subject. The parcels range in size from 52,500 to 69,696 square feet of land area. The comparables sold from March 2021 to February 2023 for prices ranging from \$119,000 to \$243,900 or from \$2.27 to \$3.50 per square foot of land area.

The board of review submitted a brief explaining the subject is commercial/industrial neighborhood and the township assessor assessed the subject similarly to adjoining parcels as a commercial neighborhood regardless of zoning. The board of review argued appraisal sale #1 has

¹ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

more restrictive zoning than the subject; appraisal sale #2 is located in DeKalb rather than Sycamore and is zoned under DeKalb's zoning ordinance which was not presented by the appellant; and appraisal sale #3 is a much smaller lot than the subject and is improved with a parking lot unlike the subject. The board of review asserted its comparable #1 is zoned M-2 and an industrial building was constructed on this site after the sale. Comparables #2 and #3 are zoned C-3. The board of review contended its comparables are similar in size to the subject.

The board of review presented a Real Estate Transfer Declaration for the sale of two parcels, including the subject, in December 2022 for a price of \$250,000. The Real Estate Transfer Declaration for this sale indicates the property was not advertised for sale and that it was the fulfillment of a 2012 installment contract.

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

In written rebuttal, the appellant presented a letter from the appellant's appraiser evaluating the board of review's comparables. With regard to comparable #1, the appraiser stated this sale was an assemblage of two adjacent properties with the adjacent property purchased one day later on March 15, 2021 for \$1,100,000. The appraiser presented copies of articles relating to assemblages of land. With regard to comparable #2, the appraiser stated this property sold again on May 29, 2024 for a price of \$55,000 or \$0.98 per square foot of land area. With regard to comparable #3, the appraiser stated this sale was an assemblage transaction by an adjacent property owner to increase access to the site.

The appellant also presented assessment information for two equity comparables, one of which is farmland and one of which is vacant commercial land. Evidence of new comparable properties is not permitted in rebuttal, and thus, the Board shall not further consider these comparables. 86 Ill. Adm. Code § 1910.66(c) ("Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.").

Conclusion of Law

The appellant contends in part 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. Adm. 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. Adm. 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 appellant presented an appraisal and the board of review presented three comparable sales and evidence of a December 2022 sale of the subject and other land in support of their respective positions before the Board. The Board gives less weight to the December 2022 sale of the subject as this sale included other land and sold by an installment contract.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$80,000 as of January 1, 2023. The appraisal was completed using similar comparable properties compared to the subject, and contained

appropriate adjustments to the comparable properties, which further advances the credibility of the report. The subject's assessment reflects a market value above the appraised value.

The Board finds the unadjusted comparable sales presented by the board of review do not overcome the weight given to the appellant's appraisal. Moreover, the appellant's appraiser disclosed in rebuttal that two of these sales were assemblage sales, one of which was a sale to an adjoining property owner, and one sale sold again more recently for considerably less. Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

The appellant further raises a contention of law as a basis of the appeal. The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The appellant's contention of law is based on the appropriateness of the comparable properties presented by the township assessor at the board of review proceedings. A challenge to an assessment of property is de novo before the Property Tax Appeal Board. Section 1910.63(a) of the rules of the Board's procedural rules states: "Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward." (86 Ill. Adm. Code § 1910.63(a)). Considering the market value evidence presented by the parties in this appeal, the Board finds a reduction in the subject's assessment is warranted.

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: _____

November 19, 2024



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

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