



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

APPELLANT: Mary Stegall
DOCKET NO.: 14-00501.001-R-1
PARCEL NO.: 19-25-153-001

The parties of record before the Property Tax Appeal Board are Mary Stegall, the appellant, 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: \$13,178
IMPR.: \$20,542
TOTAL: \$33,720

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 2014 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 construction with approximately 2,316 square feet of living area.¹ The dwelling was over 100 years old and constructed in 1898. Features of the home include an unfinished basement, central air conditioning and a detached two-car garage. The property has a 12,840 square foot site and is located in Sandwich, Sandwich Township, DeKalb County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 1, 2012 for a price of \$51,000. The appellant reported the purchase was made from Federal Home Mortgage, the parties to the transaction were unrelated and a Realtor with Sycamore Realty sold the property,

¹ In Section III of the Residential Appeal petition, the appellant reported a dwelling size of 1,300 square feet, but provided no documentation to support that contention. In the grid analysis for the subject property, the assessing officials reported a dwelling size of 2,300 square feet of living area.

advertising it with the Multiple Listing Service for a period of 4 years prior to the sale. Documentation submitted by the appellant included the change notice for tax year 2014 which reflected the tax year 2013 assessment total of \$18,500 and an increase for tax year 2014 to \$45,793; this increased assessment was confirmed by the DeKalb County Board of Review in the Final Decision stating the assessment was confirmed due to "insufficient evidence." The appellant also submitted a copy of the Settlement Statement which reflected the contract sales price of \$51,000 and a settlement date of June 1, 2012.

Also submitted with the petition were five color photographs and a statement "house in bad shape!" One photograph missing drywall or plaster work with exposed wooden beams; a photograph of damaged or dirty flooring in a bathroom; a photograph depicting two sections of missing/removed drywall that exposes piping; and two photographs of additional drywall/plaster or hardboard damage.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$18,500 which would reflect a market value of approximately \$55,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,793. The subject's assessment reflects a market value of \$137,434 or \$59.34 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DeKalb County of 33.32% as determined by the Illinois Department of Revenue.

As part of the response to the appeal, the board of review proposed to reduce the subject's total assessment to \$37,567 which would reflect a market value of \$112,746 or \$48.68 per square foot of living area, land included, at the three year average median level of assessment. The appellant was advised of this proposed assessment reduction and provided rebuttal argument and documentation in response to the remainder of the board of review's substantive evidence that was submitted. Therefore, the Property Tax Appeal Board has presumed that the appellant rejected the proposed assessment reduction and requests that a decision on the merits be made on the evidence of record.

In further support of its contention of the correct reduced assessment of the subject property, the board of review submitted a memorandum from the Clerk of the Board of Review along with a grid analysis with information on three comparable sales and supporting documentation. In the memorandum it was asserted that the subject property was given a "2 year partial assessment that started in 2012 and ended January 1, 2014." Since the filing of this appeal, the dwelling has been measured and determined to contain 2,316 square feet of living area. The memorandum further stated:

At the time of purchase, this dwelling was in dire need of work that is why the Board of Review granted the 2 year partial reduction. However, since the purchase the owner has made some improvements to the dwelling, and the dwelling is now being rented.

The comparable sales presented by the board of review consist of three, two-story frame dwellings that were each more than 100 years old. The homes range in size from 1,960 to 2,266

square feet of living area and feature full or partial unfinished basements. One comparable has central air conditioning and one comparable has window air conditioning. One comparable also has a [wood burning] stove and each home has a two-car garage. The properties sold between September 2013 and February 2014 for prices ranging from \$86,500 to \$120,000 or from \$38.17 to \$60.00 per square foot of living area, including land. The board of review reported the subject and comparable sales #1 and #2 were each in "fair" condition whereas comparable sale #3 was in "average" condition. This grid analysis also asserted that the average sale price was \$49.00 per square foot.

Based on this evidence, the board of review requested a reduced assessment for the subject property of \$37,567.

In written rebuttal, the appellant submitted letters, a previous property record card for the subject and two pages of a residential lease agreement between the appellant and a tenant reflecting rental of \$890 per month for the period August 1, 2013 through July 31, 2014. In the letters, the appellant reported that front wooden steps and drywall have been replaced in two rooms by the tenant. The tenant also installed carpet in one room. The appellant asserted that besides these repairs, the home has termite damage and need repairs to the roof and foundation. To further support that the value of the property has decreased, the appellant provided a copy of the previous property record card that reflected a June 2011 purchase price for the subject of \$115,805 when the owner was Federal Home Loan Mortgage Company.

As additional evidence, the appellant submitted data on comparable sales located in close proximity to the subject which "sold for less than \$100,000." The appellant provided documentation reflecting board of review sale #1 sold as reported for \$86,500; documentation reflecting a sale of 520 N. Eddy Street in June 2014 for \$84,000; and documentation reflecting a sale of 307 E. Center Street for \$86,000 and a sale of 315 N. Eddy Street for \$102,530.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. (Emphasis added.) (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the new comparable sales submitted by appellant in conjunction with her rebuttal argument.

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.

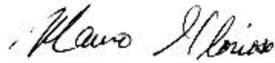
The record contains the June 2012 purchase price of the subject property for \$51,000 along with three suggested comparable sales submitted by the board of review. The Property Tax Appeal

Board has given reduced weight to the subject's purchase price in its analysis because the sale occurred about one and one-half years prior to the assessment date at issue of January 1, 2014 and some repairs/improvements have been made to the subject dwelling since the date of purchase, indicating that the market value would not be identical to the purchase price as of the assessment date. The Property Tax Appeal Board has also given reduced weight to board of review comparable sale #3 as this dwelling was in superior "average" condition when compared to the subject's "fair" condition.

The Board finds the best evidence of market value in the record to be comparable sales #1 and #2 submitted by the board of review. These comparables were similar to the subject in location, style, construction, condition, size, features, age and land area. These properties also sold proximate in time to the assessment date at issue in February 2014. These comparables sold for prices of \$86,500 and \$96,000 or for \$38.17 and \$48.98 per square foot of living area, including land.

The subject's proposed reduced assessment of \$37,567 reflects a market value of \$112,746 or \$48.68 per square foot of living area, including land, which is above the best comparable sales in this record in terms of overall value. After giving due consideration to the best comparable sales in the record and recognizing that the subject dwelling is slightly larger than these comparable dwellings, the Board finds that a reduction in the subject's assessment greater than that which was proposed by the DeKalb County Board of Review is warranted. In conclusion, the Property Tax Appeal Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified to reflect the best comparable sales in the record.

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.



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: July 22, 2016



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 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 the subsequent year 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.

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.