



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

APPELLANT: Joseph & Dora Casurella
DOCKET NO.: 07-02964.001-R-1
PARCEL NO.: 08-23-338-003

The parties of record before the Property Tax Appeal Board are Joseph & Dora Casurella, the appellants, and the DeKalb County Board of Review.

Based on the facts and exhibits presented, 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: \$15,371
IMPR.: \$37,797
TOTAL: \$53,168**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 10,296 square feet is improved with a one and one-half-story frame dwelling that was built in 1897. The home contains 1,536 square feet of living area and features a full basement of which 956 square feet is finished, a fireplace, and a detached one and one-half-story frame garage/workshop of 1,300 square feet of building area which was built in 1950.¹ The property is located in DeKalb, DeKalb Township, DeKalb County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In an attachment, the appellants argued that it is well-known that the housing market throughout the country is extremely depressed. Appellants further contend that homes similar to the subject have sold for prices between \$125,000 and \$145,000. As further "proof of the plethora of these sales," appellants presented a grid

¹ The board of review attached the property record card which has a schematic drawing. The board in its grid analysis mistakenly reported the garage/workshop contained 1,950 square feet.

analysis of four comparable sales along with documentation attached to the appeal of three additional sales.

The first four comparables were said to be from "across the street" to 1-mile from the subject property. Based on data in the grid analysis and pulling data from the Multiple Listing Sheets for the three additional comparables, the properties consist of parcels ranging from 3,998 to 10,890 square feet of land area. Each parcel is improved with a two-story frame dwelling. The first four comparables range in age from 75 to 120 years old; no ages were provided on the listing sheets. The dwellings range in size from approximately 1,186 to 2,000 square feet of living area. Three of the comparables have basements and three comparables have central air conditioning. Two comparables have a fireplace and each comparable has a 1-car to 3-car garage. The comparables sold from December 2006 to January 2008 for prices ranging from \$108,500 to \$147,000 or from \$62.50 to \$118.17 per square of living area including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$43,827 or a market value of approximately \$131,481.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$53,168 was disclosed. The subject's assessment reflects an estimated market value of \$159,760 or \$104.01 per square foot of living area including land using DeKalb County's 2007 three-year median level of assessments of 33.28%.

In response to the appellants' appeal, the board of review presented a letter, a grid analysis of four comparable properties, and copies of the Illinois Real Estate Transfer Declarations for appellants' comparables #1, #2 and #3. In the letter, the board of review pointed out that the subject's assessment is greatly impacted by the detached garage/workshop. The dwelling accounts for 76.5% of the improvement assessment with the garage/workshop accounting for the remaining 23.5%. The board of review also noted that the appellants presented two-story comparable dwellings which differs from the subject's one and one-half-story design. As to appellants' comparables #1 and #2, the transfers occurred through an executor's deed and a sheriff's sale/bank sale. Appellants' comparable #3 was said to be a "rooming house" and sale #7 was said to be purchased "from a financial institution."

In support of the subject's assessment, the board of review submitted an analysis of four comparable sales located either two or nine blocks from the subject. The comparables consist of one and one-half-story frame dwellings that were built from 1876 to 1905 and range in size from 1,008 to 1,560 square feet of living area. Each comparable has an unfinished basement ranging in size from 672 to 1,040 square feet of building area. Two comparables have central air conditioning and one comparable has a fireplace. Three comparables have detached garages ranging in size from 400 to 520 square feet of building area. The comparables sold

between April 2005 and November 2007 for prices ranging from \$131,900 to \$169,900 or from \$100.93 to \$130.85 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellants argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellants have not overcome this burden.

The record contains eleven suggested comparable sales for the Board's consideration. The Board has given less weight to appellants' comparables due to their two-story design and also given less weight to board of review comparable #3 due to its smaller size from the subject dwelling. The Property Tax Appeal Board finds board of review comparables #1, #2 and #4 were more similar to the subject in design, age, size, and/or features. They sold for prices ranging from \$151,700 to \$169,900 or from \$100.93 to \$110.61 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$159,760 or \$104.01 per square foot of living area including land which is within the range of the comparables, even though the subject has a very large garage/workshop not enjoyed by any of the comparable properties. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. Lerbis

Member

DISSENTING:

C E R T I F I C A T I O N

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: October 22, 2010

Allen Castrovillari

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.