



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

APPELLANT: Ronald & Joyce Stallings  
DOCKET NO.: 07-06641.001-R-1  
PARCEL NO.: 19-27-427-012

The parties of record before the Property Tax Appeal Board are Ronald & Joyce Stallings, the appellants; and the DeKalb County Board of Review.

Based on the facts and exhibits presented, 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:** \$25,385  
**IMPR:** \$81,886  
**TOTAL:** \$107,271

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 0.80-acre parcel improved with a one-story frame and masonry dwelling that was constructed in 2003 and contains 1,810 square feet of living area. Features of the home include a full, walkout style basement, central air conditioning, a fireplace, and an 805 square foot garage.

The appellants submitted evidence to the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellants submitted a grid analysis of three comparable properties located 1.5 or 3.63 miles from the subject. The comparables consist of one-story style brick and frame dwellings that are 5 to 8 years old and range in size from 2,269 to 2,751 square feet of living area. Features of the comparables include central air conditioning, a fireplace, two-car or three-car garages and full basements whose finish was unknown. The comparables were reported to have sold between July 2004 and May 2005 for prices ranging from \$285,000 to \$408,000 or from \$125.61 to \$148.31 per square foot of living area including land.

In further support of the overvaluation argument, the appellants submitted a comparative market analysis prepared by a realtor. The analysis was not dated, but relied on three sales and two listings for homes located in Sandwich, Illinois. The sales occurred from June 2008 to May 2009 for prices ranging from \$283,900 to \$296,500 and the listings were each for \$290,000. These properties were reported to be from 1-5 or 6-10 years old and had features similar to the subject, although the living area for two comparables was not provided. Based on this analysis, the realtor estimated a suggested marketing price for the subject of \$290,322.

In support of the inequity argument, the appellants submitted assessment data on the same three comparables used to support the overvaluation argument. The comparables had improvement assessments ranging from \$85,919 to \$105,694 or from \$37.87 to \$38.80 per square foot of living area.

The appellants also submitted a copy of the Property Tax Appeal Board's decision regarding the subject property for the 2005 assessment under Docket No. 05-01481.001-R-1, in which the Board granted a reduction in the subject's assessment to \$104,329. The appellants also submitted a copy of a decision issued by the Property Tax Appeal Board under Docket No. 06-03060.001-R-1 lowering the total assessment for the subject to \$107,271 based on agreement of the parties. Based on this evidence, the appellants requested the subject's 2006 assessment be continued for the instant appeal, although they acknowledged 2007 was the first year of a new general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$122,224 was disclosed. The subject has an estimated market value of approximately \$367,260 or \$202.91 per square foot of living area including land, as reflected by its assessment and the DeKalb County 2007 three-year median level of assessments of 33.28%.

The board of review submitted a letter in which the board offered to reduce the subject's 2007 assessment to \$114,821, which takes the 2006 reduced assessment resulting from agreement of the parties under Docket No. 06-03060.001-R-1 of \$107,271, and adds a 2007 equalization factor of 1.0189, plus \$5,420 in assessed value for a partial finished basement, including a Jacuzzi and an extra bathroom sink. The board of review's letter stated "Neither the township assessor, Sheila Johnson, nor the County of DeKalb was aware of the finished basement addition to the property, evidently done in 2006 (emphasis added)." The board of review provided no evidence to support this contention that the basement finish was accomplished in 2006. The board of review submitted no comparables or other evidence in support of the subject's assessment. Based on this evidence, the board of review requested the subject's assessment be reduced to \$114,821.

In rebuttal, the appellants submitted a letter which stated the basement finish "was started in 2007 but not completed until

first part of 2008." The appellants further stated they were not aware a construction permit was required to do any work in a basement. Finally, the appellants requested the subject's 2006 assessment of \$107,271 be applied for 2007.

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 a reduction in the subject property's assessment is warranted. Initially, the Board finds that both parties agree that a reduction in the subject's assessment is warranted.

The appellants contend 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellants submitted three comparable sales, while the board of review submitted no sales, but offered to reduce the subject's assessment to \$114,821, which includes the 2006 assessment, plus a 2007 equalization factor of 1.0189, plus \$5,420 in assessed value for a partial finished basement. The Board finds the board of review claimed the finished basement addition to the property was "evidently done in 2006", but supplied no proof to support this assertion. The appellants' rebuttal letter stated the basement finish "was started in 2007 but not completed until first part of 2008." The Board finds this statement more definitive than the board of review's unsupported assertion. Therefore, the Property Tax Appeal Board finds the basement finish did not exist on the assessment date at issue in this appeal of January 1, 2007 and should not be included in the subject's 2007 improvement assessment.

The Board finds the only market data in this record was provided by the appellants. This evidence corroborated both the appellants' and board of review's contention that a reduction in the subject's assessment is warranted.

The appellants also argued unequal treatment in the assessment process as a basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds the appellants submitted assessment data on the same three comparables used to support their overvaluation

argument, while the board of review submitted no comparables. The Board gave little weight to the appellants' equity comparables because they were significantly larger in living area than the subject dwelling. Therefore, no additional reduction in the subject's assessment beyond that granted pursuant to the appellants' requested assessment and the board of review's offer as discussed above is warranted.

In conclusion, the board finds a reduction in the subject's assessment commensurate with the appellants' request is appropriate.

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 R. 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: May 20, 2011

*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.