



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

APPELLANT: Brian & Michelle Butler  
DOCKET NO.: 08-02761.001-R-1  
PARCEL NO.: 18-27-302-004

The parties of record before the Property Tax Appeal Board are Brian & Michelle Butler, 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:** \$25,578  
**IMPR:** \$84,422  
**TOTAL:** \$110,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject .76-acre parcel is improved with a one-story dwelling of frame and masonry construction containing 2,380 square feet of living area. The dwelling is 3 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a three-car garage. The property is located in Somonauk, Somonauk Township, DeKalb County.

The appellants' appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellants submitted a grid analysis and brief. In the brief, the appellants contended that the subject has a lesser value than comparables #3 and #4 which obtained assessment reductions in 2008 from the DeKalb County Board of Review. Besides assessment data, the appellants also submitted sales information on comparables #1 and #2.

The four comparables were located within .34-mile of the subject and described as two, one-story and two, one and one-half-story masonry and frame dwellings that range in age from 2 to 4 years old. The dwellings range in size from 1,814 to 2,625 square feet

of living area. Features include unfinished basements, central air conditioning, a fireplace and a three-car garage. The comparables have improvement assessments ranging from \$48,661<sup>1</sup> to \$77,406 or from \$26.23 to \$36.63 per square foot of living area. The subject's improvement assessment is \$84,422 or \$35.47 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$67,000 or \$28.15 per square foot of living area.

In support of the overvaluation argument, the appellants submitted sale dates and sale prices for comparables #1 and #2. The sales occurred in May and December 2008 for prices of \$260,000 and \$266,250 or \$123.05 and \$146.78 per square foot of living area including land. The appellants also reported that comparable #3 was on the market in 2007 and removed from the market without selling; the attached listing sheet fails to provide the listing price of the property. Based on this evidence, the appellant requested a total assessment reduction to \$92,578 or to reflect a market value of approximately \$277,734 or \$116.69 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$110,000 was disclosed. The subject's assessment reflects an estimated market value of \$330,330 or \$138.79 per square foot of living area, land included, using the 2008 three-year median level of assessments for DeKalb County of 33.30%.

The board of review also submitted a letter stating that a grid of the appellants' evidence with corrections was attached. However, the Property Tax Appeal Board finds only a grid of board of review comparables with applicable property record cards were provided as attachments to the letter.

In support of the subject's assessment and market value, the board of review presented a grid analysis with descriptions and assessment information on four comparable properties located from one block to 5-miles from the subject property and consisting of one-story masonry or frame and masonry dwellings that range in age from 1 to 15 years old. The dwellings range in size from 1,800 to 2,200 square feet of living area. Features include full unfinished basements, central air conditioning, one or two fireplaces, and a three-car garage. One comparable also has a deck and a sunroom. These properties have improvement assessments ranging from \$64,303<sup>2</sup> to \$91,413 or from \$35.72 to \$42.56 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment. The board of review also reported that these comparables sold between February 2007 and April 2008 for prices ranging from \$263,900 to \$317,500 or from \$129.77 to \$155.56 per square foot of living area, land included. Based on

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<sup>1</sup> Comparable #2 is said to have a partial assessment.

<sup>2</sup> Comparable #1 had a partial assessment for 2008, but the figure reported in the grid was equivalent to a full assessment.

this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties submitted eight equity comparables to support their respective positions before the Board. Based on location, the Property Tax Appeal Board has given less weight to board of review comparables #2 and #3. The Board finds the remaining six comparables submitted by both parties were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$26.23 (which was a partial assessment) to \$36.63 per square foot of living area. The subject's improvement assessment of \$35.47 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The appellants also contend the assessment of the subject property is excessive and not reflective of its market value. 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 evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of six comparable sales for the Board's consideration. The Board again has given less weight to board of review comparables #2 and #3 due to location. The Property Tax Appeal Board finds the remaining four comparable sales submitted by both parties were most similar to the subject in size, design, exterior construction, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between February 2007 and December 2008 for prices ranging from \$260,000 to \$285,500 or from \$123.04 to \$146.77 per square foot of living area including land. The subject's assessment reflects a market

value of approximately \$330,330 or \$138.79 per square foot of living area, including land, using the three-year median level of assessments for DeKalb County of 33.30%. The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established by the board of review is correct 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

*J. R.*

Acting 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: December 23, 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.