



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

APPELLANT: Myron Myers  
DOCKET NO.: 10-02402.001-R-1  
PARCEL NO.: 08-22-277-012

The parties of record before the Property Tax Appeal Board are Myron Myers, the appellant, 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:** \$17,731  
**IMPR.:** \$40,269  
**TOTAL:** \$58,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1.5-story dwelling of frame and stucco exterior construction containing 1,274 square feet of living area. The dwelling was constructed in 1908. Features of the home include a full basement, a fireplace and a detached two-car garage. The property has a 9,272 square foot site and is located in DeKalb, DeKalb Township, DeKalb County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales of properties located in the same neighborhood code assigned by the assessor as the subject property. The comparables have sites ranging in size from 5,000 to 9,174 square feet of land area. Each parcel is improved with a 2-story dwelling of frame or brick exterior construction. The homes range in age from 87 to 113 and range in size from 800 to 1,037 square feet of living area. Features include full basements. One comparable has a fireplace and three comparables have garages ranging in size from 400 to 528 square feet of building area. These properties sold from June to November 2010 for prices ranging from \$130,000 to \$145,000 or from \$132.65 to \$181.25 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$58,000 which would reflect a market value of

approximately \$174,000 or \$136.58 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$58,000 was disclosed. The subject's assessment reflects a market value of \$173,965 or \$136.55 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for DeKalb County of 33.34% as determined by the Illinois Department of Revenue.

Based on the foregoing, the board of review requested confirmation of the subject's final total assessment which was what the appellant requested in the Residential Appeal petition in Section 2c(2).

After reviewing and considering the record and evidence, the Property Tax Appeal Board finds no change in the subject's assessment was requested and no change in assessment is warranted based on the evidence.

The appellant filed an appeal requesting no change in the assessment of the subject property from the assessment issued by the DeKalb County Board of Review. The appellant contends the market value of the subject property is accurately reflected in its assessed valuation.

Based on this record, the Board finds the appellant did not demonstrate that the subject was overvalued, no reduction in the subject's assessment was requested and no reduction in the subject's assessment is warranted based on the 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

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: June 21, 2013

*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.