



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

APPELLANT: Paul & Ilga Janouskovec  
DOCKET NO.: 11-01360.001-R-1  
PARCEL NO.: 08-27-252-007

The parties of record before the Property Tax Appeal Board are Paul & Ilga Janouskovec, 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:** \$16,959  
**IMPR.:** \$49,708  
**TOTAL:** \$66,667

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single-family dwelling of frame and masonry construction containing approximately 2,106 square feet of living area.<sup>1</sup> The dwelling was constructed in 1993. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 12,197 square foot site and is located in DeKalb, DeKalb Township, DeKalb County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted information on six comparable sales located from 1.31 to 2.22-miles from the subject property. The comparables are described as one-story dwellings of masonry or frame and masonry construction that range in size from 1,776 to 2,341 square feet of living area. The dwellings range in age from 8 to 55 years old. Each comparable is described as "single family residential" like the subject property. Features of the comparables include a full basement, two of which are finished. Each home has central air conditioning, one or two fireplaces and a garage, four of which range in size from 440 to 768 square feet of building area and two of which are described as "2" car garages. The comparables

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<sup>1</sup> The appellants reported a dwelling size of 2,112 square feet for the subject whereas the board of review reported 2,106 square feet. The Board finds this minor difference in dwelling size is not relevant to a determination of the correct assessment of the subject property on this record.

have sites ranging in size from 10,454 to 24,394 square feet of land area. These six comparables sold from April to October 2010 for prices ranging from \$141,000 to \$195,000 or from \$77.23 to \$98.85 per square foot of living area, including land.

In addition, the appellant submitted color photographs depicting the views of the neighboring areas from the subject property. Noted was a backyard view that included a nearby church parking lot.

Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$56,667 which would reflect a market value of approximately \$170,000 or \$80.72 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 \$66,667 was disclosed. The subject's assessment reflects a market value of \$199,781 or \$94.86 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for DeKalb County of 33.37% as determined by the Illinois Department of Revenue.

The board of review presented a letter prepared by its Clerk seeking either confirmation or an increase in the assessment of the subject property. It was stated, "The [b]oard [of review] has come to this conclusion based upon the 2010 appraised value with application of the 2011 equalization factor;  $220,000 \times .3333$  equals 73,326  $\times$  2011 eq. factor of .9721<sup>2</sup> equals 71,280 which would equate to a market value of \$213,862." There is no "2010 appraised value" evidence in this record before the Property Tax Appeal Board. Perhaps the appellants provided the board of review with an appraisal at time of this or a prior appeal, but the board of review did not submit a copy for consideration by the Property Tax Appeal Board. Additionally, the Property Tax Appeal Board takes notice that 2011 was the start of a new general assessment cycle in DeKalb County (35 ILCS 200/9-215). (86 Ill.Admin.Code §1910.90(i)).

In response to this appeal, the board of review submitted information on four comparable sales. The comparables are located in DeKalb, but no other proximity information was provided. The comparables are improved with one-story dwellings of masonry or frame and masonry construction that range in size from 1,522 to 2,522 square feet of living area. The dwellings were constructed from 1965 to 2006. Features of the comparables include a full unfinished basement, central air conditioning, one or two fireplaces and a two-car or a three-car garage. These four comparables sold from July 2010 to February 2011 for prices ranging from \$180,000 to \$227,500 or from \$85.25 to \$118.27 per square foot of living area, including land.

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<sup>2</sup> The Board of Review - Notes on Appeal reported that the county board of review did not apply township equalization factors.

As part of the Clerk's letter, the board of review also contended that the board of review's comparables #2, #3 and #4 along with the appellants' comparables #1 and #2 reflect an average sales price of \$101.00 per square foot of living area, including land. The board notes that if this average sales price were applied to the subject, it would reflect a market value of \$212,706. Alternatively, considering all ten sales presented by both parties, there is an average sale price of \$93.00 per square foot of living area, including land. If the average sale price of \$93.00 were applied to the subject, it would reflect a market value of \$195,858.

Based on this evidence, the board of review concluded that no change was warranted in the subject's assessment, particularly when applying the 2011 equalization factor to the 2010 appraisal.

In written rebuttal, the appellants argued that the board of review's submission contains factual errors, the suggested comparables are "not fair or reasonable in comparative value" to the subject and finally, the appellants "dispute the methodology the County used and therefore their assessment value of our property." To support these contentions, the appellants set forth further details in a five page letter along with attached documentations as discussed below.

The appellants presented a grid of the board of review's comparables (Attachment 6.3) and reported the properties were located from 1.2 to 4.71-miles from the subject. In addition, the comparables presented by the board of review have sites ranging in size from 9,538 to 15,825 square feet of land area. The appellants also contend that the comparables do not all have full basements as some have some crawl-space area.<sup>3</sup> Next, the appellants noted that other improvements such as patios were not reported by the board of review. The appellants also note some disputes with the reported dates of sale, but did not dispute either the sale price or the dwelling size as reported by the assessing officials.<sup>4</sup> The appellants contend that they "complied" with a directive from DeKalb Township and used comparables "from the tax year 2010" whereas the board of review presented sales from 2011.<sup>5</sup>

The appellants also criticized the board of review's submission for excluding the assessments of their comparables. The Property Tax Appeal Board takes notice that submission of equity data in

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<sup>3</sup> The "basement" line on the grid presented by the appellants reports each has a full basement, two of which include finished area.

<sup>4</sup> The Property Tax Appeal Board notes the differences of a month or two in reported sale dates are not sufficiently substantive to be noteworthy in analyzing market value as a method of estimating the subject's market value as of January 1, 2011.

<sup>5</sup> The Property Tax Appeal Board takes notice that there is no directive on the Residential Appeal petition other than as set forth in Section V.

response to the appellants' market value argument would have been irrelevant and non-responsive.<sup>6</sup>

The appellants assert that board of review comparables #2 and #4 are located in The Bridges of RiverMist subdivision which has special covenants and a homeowners association to enforce the requirements. Also this area reportedly consists of high-end homes that are newer than the subject. Area photographs were also submitted in Attachment 5.1 depicting a presumably man-made pond with a fountain in the center. Photographs of the subject's immediate neighborhood were submitted as Attachment 5.2.

The appellants contend that their selected comparables have a tighter range of dwelling sizes when compared to those presented by the board of review.

As part of the rebuttal presentation the appellants "adjusted the sale price of the comps according to whether the features were better or less than our home as shown" in Attachments 6.2 and 6.4. The appellants presented no credentials or experience in appraisal or valuation techniques to support their adjustment process.

As a final issue in rebuttal, the appellants argue that it is grossly unfair for the board of review to seek an increase in the assessment of the subject property as a consequence of this appeal.

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 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); 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under

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<sup>6</sup> The sole basis in the Residential Appeal petition in Section 2d was "comparable sales"; the basis of assessment equity was not marked by the appellants and thus the assessments of the comparables have not been addressed in this decision.

duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970).

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board as to the estimated market value of the subject property. The Board has given reduced weight to appellants' comparables #3 through #6 and to board of review comparable #1 due to the substantially older ages of these homes as compared to the subject dwelling that is 18 years old. The Board further finds appellants' comparables #1 and #2 along with board of review comparables #2, #3 and #4 are most similar to the subject in age and these comparables are also similar to the subject in size, style, exterior construction, features and land area. These five properties sold proximate in time to the assessment date at issue of January 1, 2011 to be relevant in considering the subject's estimated market value. Thus, due to their similarities to the subject and proximity in time to the assessment date, these five comparable sales received the most weight in the Board's analysis. These comparables sold for prices ranging from \$180,000 to \$227,500 or from \$90.05 to \$118.27 per square foot of living area, including land. In contrast, the subject's assessment reflects a market value of \$199,781 or \$94.86 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis.

The Board has given no weight to the suggested adjustments to all of the comparables presented by the appellants in their Attachments 6.4 and 6.2 as the appellants presented no data, such as a paired sales analysis, which would support their suggested adjustment process nor have the appellants qualified themselves as experts in valuation either through education or experience.

Based on this record the Board finds the appellants did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified. Likewise, the Board finds that an increase in the subject's assessment as requested in part by the board of review is also not justified.

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

*J. R.*

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 20, 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.