



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

APPELLANT: John Mataitis  
DOCKET NO.: 13-00867.001-R-1  
PARCEL NO.: 06-21-179-027

The parties of record before the Property Tax Appeal Board are John Mataitis, 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:** \$16,000  
**IMPR.:** \$60,763  
**TOTAL:** \$76,763

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the DeKalb County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story single-family dwelling of frame and masonry exterior construction with 2,336 square feet of living area. The dwelling was constructed in 2005 and is 8 years old as of the assessment date at issue. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 682 square foot garage. The

property has a .26-acre site and is located in Sycamore, Sycamore Township, DeKalb County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal as to both the subject's land and improvement assessments. At the hearing, the appellant specifically stated that he no longer disputes the subject's land assessment of \$16,000 and waived that aspect of his appeal. As such, evidence and documentation submitted by both parties concerning the land assessment dispute that was originally presented will not be further discussed in this decision.

In support of the improvement inequity argument, the appellant submitted information on three equity comparables located within two blocks of the subject property. The comparables consist of a two-story and two, one-story dwellings of frame and masonry exterior construction that were 7 or 10 years old as reported by the appellant. The comparable dwellings range in size from 2,229 to 3,100 square feet of living area. The comparables have improvement assessments based on the underlying data sheets for each of the comparables ranging from \$44,415 to \$59,922 or from \$18.06 to \$25.67 per square foot of living area.

At hearing, the appellant stated that he was interested in the lowest comparable, his comparable #3, with an improvement assessment of \$44,415. He further stated that the other two comparables were immaterial and were presented "just to show how the value is down." The appellant stated that he was not here to pay less, but he was here to pay the same. When asked by the Administrative Law Judge, why the appellant believed that his comparable #3 was the best comparable, he responded that it was the lowest one and it was almost the same building. He further asserted that each of his three comparables were similar to the subject in location, age, exterior construction and dimensions (presumably dwelling size), although he acknowledged that these comparables have larger lots than the subject with accompanying higher land values.

At the hearing, the appellant had a stack of printouts which he stated were new, additional comparables to look at. The Administrative Law Judge advised the appellant that the procedural rules of the Property Tax Appeal Board do not permit the presentation of new evidence at the time of hearing. (86 Ill.Admin.Code §1910.67(k); see also correspondence of the Property Tax Appeal Board issued in July 2, 2014 that stated, in

pertinent part, "the filing period for submission of evidence in regard to this case(s) is now closed.").

Finally, as to his comparable #1, a two-story dwelling, the appellant testified that this property was sold in 2006 for \$457,658 and in 2010 this property was sold to a Realtor for \$196,000. According to the appellant, the purchaser appealed that property to the DeKalb County Board of Review and the assessment was reduced by \$36,000. The appellant stated he wanted to bring these facts forward to the State of Illinois and obtain an explanation why that property could be reduced by that much money after it sold for \$196,000.

Based on this evidence, the appellant requested an improvement assessment of \$44,415 or \$19.01 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,763. The subject property has an improvement assessment of \$60,763 or \$26.01 per square foot of living area.

Appearing at the hearing on behalf of the board of review was Robin L. Brunschon, Clerk of the DeKalb County Board of Review. As to appellant's comparable #1 and the substantial reduction in assessment after the foreclosure sale, Ms. Brunschon testified that the new home owner came before the board of review in 2011 with an appraisal of the property and also testified that there was some damage/condition issues in the dwelling. Furthermore, as to appellant's comparable #1 for purposes of assessment equity, Ms. Brunschon noted that the board of review did not deem a two-story dwelling to be comparable to the subject's one-story home.

In support of its contention of the correct assessment the board of review submitted a two-page grid analysis with information on eight equity comparables, where comparables #6 and #7 were the same as appellant's comparables #2 and #3, respectively, except that the board of review reported that comparable #7 was 11 years old rather than 10 years old.

The comparables consist of one-story frame and masonry dwellings that were 6 to 11 years old. Each comparable has a full or partial basement, four of which have finished area; each comparable has central air conditioning, a fireplace and a garage ranging in size from 712 to 943 square feet of building area. These properties have improvement assessments ranging from \$44,415 to \$73,947 or from \$18.06 to \$35.15 per square foot

of living area. Furthermore, the board of review calculated the median of these comparables, without the subject property, as \$28.58 per square foot of living area and \$28.06 per square foot of living area, including the subject property. After analyzing the best comparables to the subject property, the board of review was of the opinion that the subject dwelling is correctly assessed in terms of uniformity.

As a final matter, the board of review representative testified that she investigated the assessment history of the subject property. She found that in 2008 the township assessor made an adjustment to the property after which an equalization factor increased the assessment and the board of review again reduced the assessment to remove the impact of the factor. Since those adjustments until the 2013 tax year appeal to the board of review, Brunschon testified the only other adjustments to the subject property's assessment were due to the application of equalization factors.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

The appellant filed written rebuttal addressing land assessment issues to which the board of review replied, the appellant responded and the board of review re-replied wherein the parties raised issues surrounding land assessment and land sale prices, which data is now all irrelevant given the appellant's waiver of his land assessment inequity argument at the time of this hearing.

At hearing in rebuttal, the appellant argued that the comparables presented by the board of review were "hand-picked" by the board of review to support the assessment of the subject property. He further asserted that the subject's assessment was \$23,000 more than comparables although the Administrative Law Judge questioned the appellant in light of the comparables in the record noting that none of those properties depicted the subject having a total assessment that was \$23,000 higher than the comparables. In closing, the appellant stated that he was disappointed that he could not present "the way things are now [mid-2015]" noting that there has been an increase in his assessment [presumably for the quadrennial reassessment of tax year 2015].

#### **Conclusion of Law**

As a matter of Board jurisdiction, the Property Tax Code clearly authorizes the Property Tax Appeal Board to determine "the correct assessment of property which is the subject of an appeal." (35 ILCS 200/16-180) The subject of the instant appeal is the 2013 tax year assessment.

The taxpayer contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment only. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable properties to support their respective positions before the Property Tax Appeal Board with two of the comparables being common between the parties. The Board has given reduced weight to appellant's comparable #1 due to the difference in design since this comparable was a two-story dwelling and the subject is a one-story home. Additionally, the Board has given little weight to board of review comparables #1, #4, #5 and #8 as each of these dwellings have finished basement area which is not a feature of the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 and board of review comparables #2, #3, #6 and #7, where these latter two comparables were appellant's comparables #2 and #3. The Board finds these four most similar comparable dwellings were one-story frame and masonry homes that were 6 to 11 years old. The homes range in size from 2,229 to 2,458 square feet of living area and feature full or partial unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 720 to 943 square feet of building area. These four comparables had improvement assessments that ranged from \$44,415 to \$73,947 or from \$18.06 to \$30.62 per square foot of living area. The subject's improvement assessment of \$60,763 or \$26.01 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot basis. Based on

this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal 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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

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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: July 24, 2015

*[Signature]*

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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.