



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

APPELLANT: John & Alessandra Mataitis
DOCKET NO.: 14-02077.001-R-1
PARCEL NO.: 06-21-179-027

The parties of record before the Property Tax Appeal Board are John & Alessandra Mataitis, the appellant(s); and the DeKalb County Board of Review by DeKalb County Assistant State's Attorney David Berault .

Based on the facts and exhibits presented in this matter, 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: \$15,699
IMPR.: \$64,474
TOTAL: \$80,173

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2014 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 .26 acre of land improved with an approximately nine-year old, one-story, frame and masonry, single-family dwelling containing 2,336 square feet of building area. The subject's amenities include air conditioning, a fireplace, a deck, a 682-square foot garage, and a full, unfinished basement. The property is located Sycamore Township, Dekalb County, Illinois.

The appellants appeared before the Property Tax Appeal Board (the Board) contending inequity in the improvement assessment as the basis of the appeal. In support of the equity argument, the appellant submitted six comparables located within several blocks of the subject. These comparables are described as one or two-story, frame and masonry, single-family dwellings with amenities that include: air conditioning; full, unfinished basements; a fireplace; garages; and, for five properties, decks. These properties range: in age from five to 13 years; in size from 2,104 to

3,457 square feet of building area; and in improvement assessment from \$18.47 to \$27.17 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject of \$85,265 with an improvement assessment of \$69,566 or \$29.78 per square foot of building area.

In support of the current assessment, the board of review submitted five comparables with three located within phase 6 of Heron Creek. These comparables are described as one-story, frame and masonry, single-family dwellings with amenities that include: air conditioning for four properties; a fireplace for three properties; a deck or porch for four properties; and a garage. These properties range: in age from two to 12 years; in size from 1,738 to 2,415 square feet of building area; and in improvement assessment from \$28.04 to \$33.00 per square foot of building area.

At hearing, the Board's designee clarified the jurisdiction of the Board and limited the appellant's arguments and testimony to the subject property and comparables. The appellant, John Mataitis, testified that the subject and comparables were built around the same time by a limited number of builders. He testified that the homes are custom built homes. He opined that the subject and the comparables all have the same type of construction quality. Mr. Mataitis confirmed that he did not appeal the land assessment for the 2014 tax year. He testified that he has been inside comparable #1.

Mr. Mataitis presented appellant's Group Hearing Exhibit #1, two photographs of the fireplace stacks for the subject property and the appellant's comparable #3. Mr. Mataitis testified that the subject's fireplace stack is frame construction while comparable #3 is brick. He asserted that this shows the superior construction of comparable #3. He testified that he took these photos himself in 2016 and that no work was done on the properties from the lien year to the time these pictures were taken.

Mr. Mataitis then addressed the board of review's comparables. He testified that the board of review's comparable #1 is smaller in size than the subject and has a better quality of construction. As to comparable #2, he asserted has a better design and is smaller than the subject. He further testified that comparable #4 is smaller in size and that comparable #5 is newer in age than the subject and frame construction. As to the amenities for these comparables, Mr. Mataitis testified that he has personal knowledge that comparables #1, #2 and #4 have finished basements.

Under cross-examination, Mr. Mataitis testified he looked for comparables that had similar characteristics and are located in close proximity to the subject. He acknowledged that the improvement assessments for the comparables are both lower and higher in value than the subject. He testified that he included comparable #6 in the grid to show that a newer, larger home has an improvement assessment lower than the subject property at \$63,860 and that this is inconsistent.

As to square footage, Mr. Mataitis acknowledged that his comparables range in size from smaller to larger than the subject and agreed that the square footage would not be exact in all these

homes. He acknowledged that some homes will be assessed higher and some lower when looking at all the characteristics of the properties.

Mr. Mataitis testified that his property is located next to a retention pond. He argued that this should not play into how an improvement is assessed. He opined that the board of review's comparable #5 is over assessed because it is frame construction and smaller in size. Mr. Mataitis opined that the most similar comparable to the subject is his comparable #1 which was built by the same builder.

In response to the board of review's questions, Mr. Mataitis testified that comparable #1 is most similar to the subject, but that the subject is assessed higher than this comparable.

Appearing at the hearing on behalf of the board of review was Robin L. Brunshon, Clerk the DeKalb County Board of Review. Ms. Brunshon testified that the board of review was not aware that its comparables #1, #2, and #4 had finished basements and, therefore, were assessed as if they were unfinished basements. She also testified that the board of review and township assessor assesses property based on whether the property has a fireplace not the construction on the outside. She further testified that the assessor does not assess homes based on the number of bedrooms. She briefly explained that the county uses a mass appraisal system.

Ms. Brunshon testified that the board of review reviewed the appellants' comparables and then reviewed other comparable properties and found that some properties were assessed lower and some were assessed higher than the subject. She testified that she believed the fairest assessment for the subject was the value that was offered on the notes on appeal of \$80,173.

Ms. Brunshon testified that the homes within the subject's neighborhood are custom built homes so each property is unique, but that there were a number of ranch style homes to use as comparable. She testified that the board of review uses as comparable the properties most similar to the subject. She opined that the appellant's comparable #6 was not similar to the subject.

On cross-examination, Ms. Brunshon testified that a deck or patio cannot be shown as square footage of the living area of a home. She opined that an extra 200 square feet of living area may not equate to additional value.

Again, the appellant was instructed as to the Board's limited jurisdiction over the assessment of the subject property. Ms. Brunshon testified that any increase in the subject's 2014 improvement assessment would be based on the assessment of comparable properties. Again, Ms. Brunshon testified that the fairest assessment for the subject in 2014 is the board of review's requested assessment as listed on the notes on appeal.

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 2014 tax year assessment.

The taxpayer contends assessment inequity as the basis of the appeal. 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 best evidence of assessment equity to be the appellant's comparables #1 through #5 and the board of review's comparables #1 and #4. These comparables are one-story, frame and masonry, single-family dwellings. These properties had improvement assessments that ranged from \$25.16 to \$32.60 per square foot of building area. The subject's improvement assessment of \$29.78 per square foot of building area falls within the range established by the best comparables in this record. However, the board of review's witness testified that, after a review of all the comparables, the fairest assessment for the subject is \$80,173 with an improvement assessment of \$64,474 or \$27.60 per square foot of building area. With this assessment, the subject is still within the range of the comparables, and close to the most similar comparable, the appellant's comparable #1.

The Board gives little weight to the appellant's argument that the comparables which are larger properties are assessed less than the subject which supports the need for the subject's reduction. The Board finds that appraisal practice supports the theory that, all other things being equal, the larger the size of a property, the smaller the price per square foot.

Moreover, the constitutional provision for uniformity of taxation and valuation does not require a 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, 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 the constitution requires is a practical uniformity which appears to exist.

Based on this record, the Board finds, by clear and convincing evidence, that the subject improvement's most equitable assessment is that offered by the board of review in testimony and a reduction in the subject's assessment is 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



Member



Member

DISSENTING: _____

CERTIFICATION

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: November 21, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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