



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

APPELLANT: John Thomas  
DOCKET NO.: 14-02091.001-R-1  
PARCEL NO.: 06-21-179-004

The parties of record before the Property Tax Appeal Board are John Thomas, the appellant; and the DeKalb County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$15,699  
**IMPR.:** \$65,541  
**TOTAL:** \$81,240

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 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 one-story brick and frame dwelling that has 2,021 square feet of living area. The dwelling was constructed in 2006. Features include a full basement with 1,515 square feet of finished area, central air conditioning, a fireplace and an 768 square foot attached garage. The subject property is located in Sycamore Township, DeKalb County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted a grid analysis with limited descriptive information for three assessment comparables located in close proximity to the subject. The comparables consist of one-story dwellings of frame exterior construction that are from 9 to 13 years old. The dwellings range in size from 2,043 to 2,174 square feet of living area. No other descriptive information was provided such as foundation type, central air conditioning or fireplaces. The comparables have improvement assessments

ranging from \$54,093 to \$57,638 or from \$26.08 to \$28.08 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,240. The subject property has an improvement assessment of \$65,541 or \$32.43 per square foot of living area. In support of the subject's assessment, the board of review submitted a letter addressing the appeal and an equity analysis of six assessment comparables.

The assessment comparables are located in close proximity to the subject. The comparables are improved with one-story brick and frame dwellings that are from 1 to 9 years old. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,738 to 2,382 square feet of living area and have improvement assessments ranging from \$56,808 to \$71,817 or from \$30.15 to \$33.63 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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). Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains nine assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. The appellant failed to provide complete descriptive information for the comparables in order for the Board to perform an adequate comparative analysis. The Board also gave less weight to comparables #2, #3, #5 and #6 submitted by the board of review. One comparable is larger in dwelling size, one comparable is smaller in dwelling size and all four comparables have unfinished basements, inferior to the subject. The Board finds comparables #1 and #4 submitted by the board of review were most similar when compared to the subject in location, design, dwelling size, age and features. These comparables have improvement assessments of \$60,799 and \$67,602 or \$30.69 and \$33.63 per square foot of living area. The subject property has an improvement assessment of \$65,541 or \$32.43 per square foot of living area, which is supported by the most similar assessment comparables contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is justified. Therefore, no reduction in the subject's improvement assessment 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



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Member



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Member



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Member

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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: July 22, 2016



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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.