



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

APPELLANT: John Mataitis
DOCKET NO.: 16-02084.001-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 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: \$17,566
IMPR.: \$67,184
TOTAL: \$84,750

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 2016 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 dwelling of brick and vinyl exterior construction with 2,336 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 682-square foot garage. The property has a 11,326-square foot site and is located in Sycamore, Sycamore Township, DeKalb County.

The appellant appeared before the Property Tax Appeal Board contending improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables which were reported to be located from 3 blocks to 1.4 miles away from the subject property. Two comparables are located in the Heron Creek subdivision and two are in an adjacent Heron Creek Estates subdivision. The comparables are described as one-story single-family dwellings of brick and vinyl exterior construction ranging in size from 2,010 to 2,568 square feet of living area. The dwellings were constructed

from 2002 to 2006. Each dwelling features a full basement with one having a finished area.¹ Each dwelling also has central air conditioning, a fireplace and a garage ranging in size from 735 to 897 square feet of building area. The properties have improvement assessments ranging from \$47,168 to \$65,536 or from \$19.83 to \$26.79 per square foot of living area. The appellant also submitted property record cards for his four comparables along with the Community Online Map Property and Search Site (C.O.M.P.A.S.) property information concerning the subject as well as each of the four comparables.

The appellant, John Mataitis, testified regarding the four comparables which he submitted into evidence. Mataitis argued that comparables #3 and #4 are located in Heron Creek Estates which is located in the adjacent subdivision and contains “higher-end” houses, yet the improvement assessments on these two comparables are lower than the subject property on an overall basis as well as on a per square foot basis. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$47,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,750. The subject property has an improvement assessment of \$67,184 or \$28.76 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same subdivision and within 4 blocks from the subject property. The comparables are improved with one-story single-family dwellings of vinyl, vinyl and brick or vinyl and stone exterior construction ranging in size from 1,895 to 2,416 square feet of living area. The dwellings were constructed from 2005 to 2012. Each comparable features a full unfinished basement, central air-conditioning, a fireplace and a garage ranging in size from 722 to 816 square feet of building area. The comparables have improvement assessments ranging from \$60,538 to \$80,357 or from \$31.12 to \$33.74 per square foot of living area.

Appearing on behalf of the DeKalb County Board of Review was Chairman John Guio and also present was the Chief County Assessment Officer, Robin Brunshon. Brunshon testified regarding the evidence she prepared on behalf of the board of review, specifically the four comparables submitted into evidence. These four comparables were located in the same subdivision as the subject property. Brunshon argued that the board of review's four comparables more closely resemble the subject property in location and features than the appellant's comparables. Brunshon also contended that the appellant has shown no basis for the amount of reduction in improvement assessment down to \$47,000 which the appellant sought. Lastly, Brunshon noted that the subject property is on a lake, as are two of the board of review comparables. Based on this evidence, the board of review requested a confirmation of the subject's improvement assessment.

Under cross examination, Brunshon acknowledged that some comparables have a slightly lower improvement assessment than the subject property. However, Brunshon noted that the most similar comparables bracket the subject and, therefore, the subject's assessment is fair and equitable in comparison to similar properties in the subdivision.

¹ Appellant's grid did not disclose information about the comparables' basements nor the neighborhood. However, the Board has obtained this information from the property record cards submitted by the appellant.

In rebuttal, the appellant, Mataitis, testified regarding the rules of the DeKalb County board of review as it relates to comparable properties. Mataitis contended that the DeKalb County rules require him to limit his comparables to only those in the subject's subdivision which are in close proximity to the subject property. Mataitis argued that this precluded him from searching outside of his neighborhood to find comparable properties in support of his appeal. Mataitis further contended that this rule is prejudicial to taxpayers in limiting the number of available comparable properties.

Conclusion of Law

The taxpayer contends improvement 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted for the Board's consideration a total of eight suggested equity comparables with various degrees of similarity to the subject property. The Board gave less weight to appellant's comparable #2 due to its superior finished basement. The Board also gave less weight to appellant's comparable #3 and #4 due to these comparables being less proximate in distance and located in a different subdivision from the subject property. Moreover, appellant's comparable #3 is smaller in dwelling size when compared to the subject. Finally, the Board gave less weight to board of review comparables #3 and #4 due to their smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with board of review comparables #1 and #2. These three comparables are most similar to the subject in location, dwelling size, design, age and features. These most similar comparables had improvement assessments that ranged from \$65,536 to \$80,357 or from \$25.52 to \$33.74 per square foot of living area. The subject's improvement assessment of \$67,184 or \$28.76 per square foot of living area falls within the range established by the most similar comparables in this record.

As to the appellant's rebuttal testimony and evidence, the Board has considered all comparables submitted by the parties and finds that the location of the parties' comparables in proximity to the subject goes to the **weight** of the evidence to be given to those comparables rather than the **admissibility** of the comparables into evidence. Moreover, the Board finds that it is not bound by the rules of any local board of review, but by the Property Tax Code and its own Rules under the Illinois Administrative Code Section 1910.50 which states in part:

- a) All proceedings before the Property Tax Appeal Board shall be considered de novo meaning the Board will consider only the evidence, exhibits and briefs

submitted to it, and will not give any weight or consideration to any prior actions by a local board of review or to any submissions not timely filed or not specifically made a part of the record. *The Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county. Each appeal shall be limited to the grounds listed in the petition filed with the Board.* (emphasis original) (35 ILCS 200/16-180)

The fact that two of the appellant's four comparables were located outside of the subject's neighborhood while all four of the board of review's comparables were within the subject's Heron Creek subdivision further detracts and undermines appellant's argument. 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 Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implied equality in the burden of taxation." (Apex Motor Fuel, 20 Ill. 2d at 401) The Court in Apex Motor Fuel further stated:

the rule of uniformity . . . prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation omitted].

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call . . . for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation omitted]

Apex Motor Fuel, 20 Ill. 2d at 401. In this context, the court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill. 2d at 21.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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





Member



Member



Member

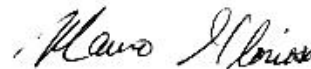
Member

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 19, 2019



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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