



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

APPELLANT: Ronald Milner
DOCKET NO.: 16-02201.001-R-1
PARCEL NO.: 06-21-101-005

The parties of record before the Property Tax Appeal Board are Ronald Milner, 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: \$20,089
IMPR.: \$66,951
TOTAL: \$87,040

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 two-story single-family dwelling of vinyl exterior construction with 2,657 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 630 square foot attached garage.¹ The property has an approximately .31-acre site and is located in Sycamore, Sycamore Township, DeKalb County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on three comparables located within

¹ Both the appellant and the board of review submitted a copy of the subject's property record card. The schematic drawing indicates the attached garage contains 630 square feet of building area. Thus, the Property Tax Appeal Board has given little weight to the board of review's analysis that indicated that garage contains 1,050 square feet of building area.

three blocks of the subject property. The comparables consist of two-story dwellings of frame or brick and vinyl exterior construction which were 9 to 12 years old. The homes range in size from 2,906 to 3,445 square feet of living area. No data on foundations was reported in the grid analysis, however, the underlying property record cards each indicate the homes have full basements. Each dwelling has central air conditioning, two comparables each have a fireplace and the comparables have garages of either 671 or 732 square feet of building area. The comparables have improvement assessments ranging from \$44,404 to \$53,857 or from \$14.74 to \$17.56 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$40,000 or \$15.05 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 \$87,040. The subject property has an improvement assessment of \$66,951 or \$25.20 per square foot of living area.

In response to the appellant's evidence, the board of review contended that appellant's comparable #3 was in a different neighborhood and located 1.3-miles from the subject. The board of review also submitted a "corrected" version of the appellant's grid analysis noting, besides the location of comparable #3, the number of bathrooms, that each of the comparables has a full, unfinished basement and noting other improvements of decks/porches to each of the properties.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same subdivision as the subject property; a parcel map included with the board of review evidence also depicts the comparables as being close in proximity to the subject. The comparables consist of two-story dwellings of vinyl exterior construction which were built in 2004 or 2005. The homes range in size from 2,191 to 3,052 square feet of living area. Features include unfinished basements, central air conditioning, a fireplace and garages ranging in size from 641 to 1,094 square feet of building area. The comparables have improvement assessments ranging from \$58,047 to \$75,779 or from \$24.83 to \$26.49 per square foot of living area.

Based on the foregoing evidence and argument, 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). 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 seven comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 due to its distance from the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with the board of review comparables. These six comparables had varying degrees of similarity to the subject in age and dwelling size with improvement assessments that ranged from \$51,029 to \$75,779 or from \$15.63 to \$26.49 per square foot of living area. The subject's improvement assessment of \$66,951 or \$25.20 per square foot of living area falls within the range established by the best comparables in this record and appears to be particularly well-supported by the two most similar dwellings identified as board of review comparables #1 and #4.

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. 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: July 17, 2018



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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