



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

APPELLANT: James K. Houdek  
DOCKET NO.: 16-02202.001-R-1  
PARCEL NO.: 06-21-126-002

The parties of record before the Property Tax Appeal Board are James K. Houdek, 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:** \$21,098  
**IMPR.:** \$93,908  
**TOTAL:** \$115,006

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 dwelling of vinyl and brick exterior construction with 3,336 square feet of living area. The dwelling was constructed in 2013. Features of the home include a full finished basement, central air conditioning, a fireplace and a three-car garage. The property has a 13,824 square foot or .32-acre site and is located in Sycamore, Sycamore Township, DeKalb County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on four equity comparables located within three blocks of the subject property. The comparables consist of two-story vinyl or brick and vinyl dwellings that were 7 to 11 years old. The comparables range in size from 3,299 to 3,464 square feet of living area. Based upon the attached property record cards, each comparable has a full basement, central air conditioning, and a garage ranging in size from 732 to 905 square feet

of building area. Three of the comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$49,796 to \$79,003 or from \$15.09 to \$22.80 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$55,000 or \$16.49 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 \$115,006. The subject property has an improvement assessment of \$93,908 or \$28.15 per square foot of living area.

In response to the appellant's evidence, the board of review contended that the appellant's comparables were located from 8 blocks to 2-miles from the subject.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the subject's subdivision. The comparables consist of two-story brick and vinyl dwellings that were 3 to 11 years old. The comparables range in size from 3,100 to 3,398 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 660 to 778 square feet of building area. The comparables have improvement assessments ranging from \$88,688 to \$93,813 or from \$27.61 to \$28.61 per square foot of living area.

Based on this 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 contentions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject in location, age, size and/or features. The seven comparables had improvement assessments that ranged from \$49,796 to \$93,813 or from \$15.09 to \$28.61 per square foot of living area. The subject's improvement assessment of \$93,908 or \$28.15 per square foot of living area falls within the range established by the comparables in this record and appears to be justified when giving due consideration to the subject's newer age, dwelling size and finished basement area. 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.

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

AGENCY

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