



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

APPELLANT: Paul M. Anderson  
DOCKET NO.: 16-02496.001-R-1  
PARCEL NO.: 06-21-179-021

The parties of record before the Property Tax Appeal Board are Paul M. Anderson, 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.:** \$58,600  
**TOTAL:** \$76,166

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 vinyl and stone exterior construction with 1,877 square feet of living area. The dwelling was constructed in 2013. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a .25-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 three equity comparables located within three blocks of the subject property. The comparables consist of one-story brick and vinyl dwellings that were 11 or 13 years old. The homes range in size from 2,010 to 2,568 square feet of living area. Based upon attached property record cards, each comparable has a full basement, central air conditioning, a fireplace and a garage ranging in size from 735 to 897 square feet of

building area. The comparables have improvement assessments ranging from \$47,168 to \$65,536 or from \$19.83 to \$25.52 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$37,220 or \$19.83 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 \$76,166. The subject property has an improvement assessment of \$58,600 or \$31.22 per square foot of living area.

In response to the appellant's evidence, the appellant's comparables are not in the subject's neighborhood and comparable #3 is located approximately 1.3-miles from the subject near Peace Road and power lines. The assessing officials also noted that the subject property had a building permit to partially finish the basement, but the appellant did not report this feature and was not being assessed for the feature in 2016.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the subject's neighborhood and in close proximity to the subject. The comparables consist of one-story brick and vinyl dwellings that were 3 to 11 years old. The homes range in size from 1,722 to 2,382 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 700 to 816 square feet of building area. The comparables have improvement assessments ranging from \$59,908 to \$80,357 or from \$31.57 to \$36.72 per square foot of living area.

Based on this evidence and argument, the board of review contended that the evidence supports "an increase in the [subject's] improvement assessment" to \$34.21 per square foot of living area.

### **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 comparables #1 and #2 along with board of review comparable #3 due to their large dwelling sizes when compared the subject dwelling.

The Board finds the best evidence of assessment equity, despite differences in age and/or location, to be appellant's comparable #3 and board of review comparables #1 through #3. These four comparables had improvement assessments that ranged from \$47,168 to \$64,493 or from \$23.46 to \$36.72 per square foot of living area. The subject's improvement assessment of

\$58,600 or \$31.22 per square foot of living area falls within the range established by the best comparables in this record. 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 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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Paul Anderson  
418 Northgate Drive  
Sycamore, IL 60178

COUNTY

DeKalb County Board of Review  
DeKalb County Admin Building  
110 East Sycamore  
Sycamore, IL 60178