



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

APPELLANT: David Mach
DOCKET NO.: 17-04719.001-R-1
PARCEL NO.: 06-21-201-012

The parties of record before the Property Tax Appeal Board are David Mach, 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: \$9,173
IMPR.: \$69,846
TOTAL: \$79,019

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 2017 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 ranch dwelling of frame and brick exterior construction with 1,731 square feet of living area. The dwelling was built in 2014. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 496 square foot garage.¹ The property has a .26-acre site and is located in North Grove Crossings subdivision in Sycamore, Sycamore Township, DeKalb County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis and property record cards of eleven equity comparables.² The appellant also provided a GIS map

¹ The appellant did not provide descriptions of the dwelling foundations of the subject and the appellant's comparables which was drawn from the property record cards provided by the appellant.

² The property record cards submitted by the appellant disclosed that none of the appellant's comparables are located within the subject's subdivision, though each are in the same tax code as the subject.

depicting the location of the subject and the comparables. The comparables consist of one-story dwellings of brick or brick and vinyl siding exterior construction ranging in size from 2,010 to 3,131 square feet of living area. The dwellings range in age from 4 to 16 years. Each comparable features a full unfinished basement, central air conditioning, one or two fireplaces and a garage that ranges in size from 576 to 910 square feet of building area. The comparables have improvement assessments ranging from \$43,135 to \$90,932 or from \$21.46 to \$32.17 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$50,389 or \$29.11 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 \$79,019. The subject property has an improvement assessment of \$69,846 or \$40.35 per square foot of living area.

In response to the appeal, the board of review asserted that the appellant's comparables were located outside of the subject subdivision and approximately 1 to 2.5 miles away with dwellings that are much larger than the subject.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards of three equity comparables located within the subject's subdivision which was described as a planned unit development. The board of review provided a map of the subject's subdivision depicting the location of the comparables in relation to the subject. The comparables consist of ranch dwellings of frame and brick exterior construction ranging in size from 1,595 to 1,697 square feet of living area. The dwellings are either 1 or 3 years of age. The comparables each feature a full unfinished basement, central air conditioning, one or two fireplaces and a garage that ranges in size from 703 to 812 square feet of building area. The comparables have improvement assessments ranging from \$64,291 to \$67,695 or from \$39.89 to \$40.86 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 appellant 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 fourteen suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables which differ from the subject in location, dwelling size and/or age.

The Board finds the three comparables submitted by the board of review are most similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments ranging from \$39.89 to \$40.86 per square foot of living area. The

subject property has an improvement assessment of \$40.35 per square foot of living area, which falls within the range established by the best comparables in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. Based on this evidence 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 based on inequity is not 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 21, 2020



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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