



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

APPELLANT: Kenneth Wojcik  
DOCKET NO.: 17-04890.001-R-1  
PARCEL NO.: 06-21-179-007

The parties of record before the Property Tax Appeal Board are Kenneth Wojcik, 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:** \$8,820  
**IMPR.:** \$81,998  
**TOTAL:** \$90,818

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 two-story dwelling of brick and vinyl siding exterior construction with 2,549 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 three-car garage containing 640 square feet of building area. The property has a .25-acre or 10,800 square foot site and is located in Sycamore, Sycamore Township, DeKalb County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables along with a location map and property record cards. The comparables consist of two-story dwellings of brick and vinyl siding exterior construction that were each located in the same neighborhood code assigned by the assessor to the subject property. The comparables range in age from 4 to 15 years old and range in size from 2,561 to 3,689 square feet of living area. Each home has central air conditioning, a fireplace and a garage ranging in size from 572

to 948 square feet of building area. The comparables have improvement assessments ranging from \$71,958 to \$98,547 or from \$26.71 to \$29.26 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$70,938 or \$27.83 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 \$90,818. The subject property has an improvement assessment of \$81,998 or \$32.17 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a memorandum prepared by the Clerk of the Board of Review along with information on four equity comparables, where board of review comparable #4 is the same property as appellant's comparable #1, with applicable property record cards and a location map. The memorandum reported that the subject property is located within a planned unit development known as Heron Creek Phase 6 which is located north of Plank Road. The Clerk stated that the subject's subdivision is comprised of unique building sizes and lot sizes, some of which are located on water and there are building use restrictions and covenants.

For purposes of an equity appeal, the board of review asserts that it was necessary to account for these differences by ensuring that each comparable was located within Heron Creek Phase 6 along with being most similar to the subject dwelling. The comparables consist of two-story dwellings of brick and vinyl siding exterior construction that were each located in Heron Creek Phase 6 like the subject property. The comparables range in age from 7 to 13 years old and range in size from 2,324 to 2,561 square feet of living area. Each home has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 672 to 948 square feet of building area. The comparables have improvement assessments ranging from \$71,249 to \$87,437 or from \$28.10 to \$35.21 per square foot of living area. Based on this evidence and the contention that the average per-square-foot improvement assessment for these comparables was \$31.90,<sup>1</sup> 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 equity comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has examined the

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<sup>1</sup> The board of review grid analysis contained errors for the subject and comparable #2 in the per-square-foot improvement assessment such that the reported average in the memorandum presented was also erroneous.

location maps presented by both parties which indicate that appellant's comparable #1 along with the board of review comparables are located most proximate to the subject property. Less weight has been given to appellant's comparables #2, #3 and #4 due to their more distant locations from the subject and/or larger dwelling sizes when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with the board of review comparables, where there is one common property presented by the parties. The comparables are similar to the subject in location, age, design, exterior construction, size, foundation and features. These most similar comparables had improvement assessments that ranged from \$71,249 to \$87,437 or from \$28.10 to \$35.21 per square foot of living area. The subject's improvement assessment of \$81,998 or \$32.17 per square foot of living area falls within the range established by the best comparables in this record.

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 and therefore, 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: August 18, 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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