



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

APPELLANT: Matthew Byrne
DOCKET NO.: 17-04895.001-R-1
PARCEL NO.: 06-21-179-005

The parties of record before the Property Tax Appeal Board are Matthew Byrne, 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.: \$96,487
TOTAL: \$105,307

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 vinyl exterior construction with 3,312 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 542 square foot garage. The property has a 10,800 square foot site and is located in Heron Creek Phase 6 subdivision, 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 a grid analysis, property record cards and a location map on four equity comparables. The comparables are located in North Grove Crossings subdivision. The comparables are described as two-story dwellings of brick and vinyl exterior construction ranging in size from 3,152 to 3,445 square feet of living area. The dwellings are from 9 to 11 years old. The comparables have full unfinished basements, central air conditioning, one fireplace and a garage ranging in size from 487 to 736 square feet of

building area. The comparables have improvement assessments ranging from \$64,934 to \$76,616 or from \$19.24 to \$24.31 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$70,843 or \$21.39 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 \$105,307. The subject property has an improvement assessment of \$96,487 or \$29.13 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted property record cards, a location map and a grid analysis on three equity comparables. These properties are located in the same subdivision as the subject and consist of two-story dwellings of brick and vinyl exterior construction ranging in size from 3,072 to 3,448 square feet of living area. The dwellings were constructed in 2006 or 2013. Each comparable features a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 577 to 755 square feet of building area. The board of review disclosed that the subject is located in a planned unit development. The comparables have improvement assessments ranging from \$93,266 to \$106,405 or from \$30.19 to \$30.86 per square foot of living area.

The board of review argued appellant's comparables are located outside the subject's Heron Creek Phase 6 subdivision. 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 no reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables as they are located outside of the subject's subdivision and have unfinished basements in contrast to the subject's basement that has finished area.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are more similar to the subject in location, dwelling size, design, age and features and have improvement assessments ranging from \$93,266 to \$106,405 or from \$30.19 to \$30.86 per square foot of living area. The subject has an improvement assessment of \$96,487 or \$29.13 per square foot of living area, which falls below the range on a square foot basis established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

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 no reduction in the subject's assessment is 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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