



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

APPELLANT: Donald Nowak  
DOCKET NO.: 17-04921.001-R-1  
PARCEL NO.: 06-21-178-003

The parties of record before the Property Tax Appeal Board are Donald Nowak, 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 **a reduction** 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.:** \$63,000  
**TOTAL:** \$71,820

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 brick and vinyl-sided dwelling containing 1,672 square feet of living area<sup>1</sup> and was approximately 11 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 722-square foot garage. The property is situated on a 11,630-square foot lot 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 eleven equity comparables located within the same neighborhood code as assigned by the local assessor to the

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<sup>1</sup> The parties differ as to the subject's dwelling size. Each party has submitted a copy of the property record card for the subject with the only difference being the square footage of the living area. The Board has calculated the dwelling size of the subject to contain 1,672 square feet of living area using the measurements depicted in the schematic diagram in the subject's property record card.

subject property. The properties are improved with 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 old and each home features a basement with one having finished area. Each dwelling also has central air-conditioning, one or two fireplaces and a garage ranging in size from 625 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. The appellant also submitted property tax assessment information for the subject property and each of the appellant's equity comparables depicting descriptive information, color photographs and schematic drawings of each property. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$48,671 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 \$74,213. The subject property has an improvement assessment of \$65,393 or \$39.11 per square foot of living area. The board of review noted that it is willing to stipulate to a lowered improvement assessment of \$63,842.

In response to the appellant's evidence, the board of review submitted a letter noting that the appellants comparables are located in a different subdivision from the subject property. The subject's subdivision contains unique dwellings and lot sizes, some of which are located on the waterfront and each subdivision has its own restrictive covenants for use which affects the assessment amounts. The board of review argued that it is important to compare properties within the same Heron Creek Phase 6 subdivision in which the subject property is located.

In support of its contention of the correct assessment, the board of review submitted information on three assessment equity comparables located within the same Heron Creek Phase 6 subdivision as the subject property. The comparables are improved with one-story dwellings of frame and brick exterior construction ranging in size from 1,722 to 1,769 square feet of living area. The dwellings range in age from 4 to 12 years old. The homes each feature a full unfinished basement, central air-conditioning, a fireplace, and a garage ranging in size from 700 to 794 square feet of building area. The properties have improvement assessments ranging from \$63,458 to \$65,732 or from \$36.51 to \$37.16 per square foot of living area. The board of review also submitted copies of the property record cards for the subject and its own comparables, as well as an aerial map of the subject and the board of review's comparables, and property information reports extracted from the DeKalb County website.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In response to the board of review offer to stipulate to a reduced improvement assessment, the appellant indicated that the amount offered by the board of review is not acceptable.

### **Conclusion of Law**

The taxpayer contends assessment inequity regarding the improvement 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 met this burden of proof and a reduction in the subject's improvement assessment is warranted.

The parties submitted a total of fourteen assessment equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board finds the best evidence of assessment equity to be appellant's comparable #6, along with the three comparables submitted by the board of review. These four comparables are similar to the subject in terms of design, age, construction, dwelling size, and most features. The board of review comparables are also located in the same Heron Creek Phase 6 subdivision as the subject property. These four comparables have improvement assessments ranging from \$63,562 to \$65,732 or from \$30.68 to \$37.16 per square foot of living area. The subject's improvement assessment of \$65,393 or \$39.11 per square foot of living area is above the range established by the best comparables in this record on a per square foot basis and appears to be inequitably assessed on an overall basis as well given the subject's smaller dwelling size when compared to the best equity comparables in this record.

The Board gave less weight to the remaining comparables submitted by the appellant based on their significantly larger dwelling sizes relative to the subject. Additionally, appellant's comparable #1 appears to be an outlier based on its lower improvement assessment compared to the remaining dwellings' assessments.

After considering necessary adjustments to the comparables for some differences from the subject, the Board finds that the appellant demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment 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 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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