



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

APPELLANT: Joel B. Staley
DOCKET NO.: 17-04951.001-R-1
PARCEL NO.: 06-21-201-023

The parties of record before the Property Tax Appeal Board are Joel B. Staley, 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: \$33,872
IMPR.: \$78,263
TOTAL: \$112,135

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 is improved with a two-story dwelling of brick and vinyl exterior construction with 2,381 square feet of living area. The dwelling was built in 2013 and is approximately 3 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 768 square feet of building area. The property has a .96-acre site and is located in Sycamore, Sycamore Township, DeKalb County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal, the land assessment was not contested. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of brick and vinyl exterior construction that range in size from 3,152 to 3,445 square feet of living area. The dwellings range in age from 9 to 11 years old. Each comparable has a full basement, central air conditioning, one fireplace and an attached garage ranging in size from 487 to 732 square feet

of building area. The comparables have sites with either .23 or .31 acres. These properties have improvement assessments ranging from \$64,934 to \$76,616 or from \$19.23 to \$24.30 per square foot of living area. The appellant calculated the average improvement assessment of the comparables to be \$21.39 per square foot of living area. Applying the average improvement assessment per square foot of living area resulted in the appellant's requested revised improvement assessment of \$50,929.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,135. The subject property has an improvement assessment of \$78,263 or \$32.87 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings with vinyl or vinyl and stone exteriors that range in size from 2,114 to 2,264 square feet of living area. The homes were built in 2013 and 2015. Each comparable has a basement with one having finished area, central air conditioning, one fireplace and an attached three-car garage ranging in size from 682 to 1,038 square feet of building area. The comparables have sites ranging in size from .22 to .33 acres. The comparables have improvement assessments ranging from \$72,001 to \$75,605 or from \$32.00 to \$35.76 per square foot of living area.

A written statement provided by the DeKalb County Chief County Assessment Officer (CCAO) explained that the subject property and each of the board of review comparables is located in the North Grove Crossings Subdivision, which is a planned unit development. This residential development consists of homes with different styles and ages along with dwellings and lots that vary in size. The CCAO explained the board of review comparables are closer in proximity to the subject property than are the appellant's comparables that are located from approximately 1 to 2.5 miles from the subject property. She also explained the board of review comparables are more similar to the subject dwelling in size than are the appellant's comparables, which are much larger than the subject dwelling. The board of review requested the assessment be confirmed.

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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review which are most similar to the subject property in location, age, size and features. These properties have improvement assessments ranging from \$72,001 to \$75,605 or from \$32.00 to \$35.76 per square foot of living area. The subject's improvement assessment of \$78,263 or \$32.87 per square foot of living area falls above the overall range but within the range on a square foot basis established by the best comparables in this record. The subject dwelling's slightly larger size relative to the board of review comparables accounts for the higher overall improvement assessment. Less weight is given to the appellant's comparables as they are

less similar to the subject dwelling in location, size, and age relative to the board of review comparables.

The Board is aware the subject property has a higher total assessment than the comparables submitted by the parties. However, the higher total assessment appears to be due to the subject's significantly larger lot size and higher land assessment relative to the comparables submitted by the parties.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement are inequitably assessed and 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



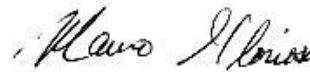
Member

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: 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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