



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

APPELLANT: Christian Kuhns
DOCKET NO.: 17-05045.001-R-1
PARCEL NO.: 06-21-376-016

The parties of record before the Property Tax Appeal Board are Christian Kuhns, 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.: \$83,127
TOTAL: \$92,300

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. It was constructed in 2003 and contains 2,612 square feet of living area. Features of the home include a full basement with finished area, central air conditioning, a fireplace and an 841 square foot garage. The property has a .26-acre site and is located in Heron Creek Subdivision - Phase 5 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 a grid analysis and property record cards of seven equity comparables.¹ The appellant also provided a GIS map depicting the

¹ In the area of the grid analysis designated for the neighborhood code, the appellant put the tax code. The property record cards submitted by the appellant disclosed that the appellant's comparables #1, #2 and #3 are located in Heron Creek Estates - Phase 1, comparable #4 is located in Heron Creek - Phase 1, comparable #5 is located in

locations of the subject and the comparables. The comparables consist of one-story brick and vinyl sided dwellings ranging in size from 2,010 to 2,515 square feet of living area.² The dwellings were constructed from 2003 to 2009. The comparable feature full basements, five of which have finished area.³ Each of the dwellings has central air conditioning, one fireplace, and a garage ranging in size from 576 to 1,094 square feet of building area. The comparables have improvement assessments ranging from \$43,135 to \$81,526 or from \$21.46 to \$35.06 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$73,109 or \$27.99 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 \$92,300. The subject property has an improvement assessment of \$83,127 or \$31.82 per square foot of living area.

In a brief addressing the appeal, the board of review explained the subject property is located in in a Planned Unit Development (PUD) known as Heron Creek Phases 1-5, which is a unique development "which contains unique building sizes, lot sizes, some of which are located on the water, and also have building use restriction/covenants" that can create a disparity in property market values. The board of review argued appellant's comparables #4 and #5 are located in Phases 1-5 of Heron Creek and are both ranch homes and similar to the subject in size and amenities. The appellant's remaining five comparables are located outside the subject's subdivision. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards for three equity comparables located within Heron Creek Phases 1-5. The board of review provided a map of the subdivision depicting the locations of the comparables in relation to the subject. The comparables consist of one-story brick and vinyl sided dwellings constructed in either 2004 or 2005 and ranging in size from 2,574 to 2,624 square feet of living area. The comparables each feature a full basement with finished area, central air conditioning, one fireplace and a garage containing 700 or 1,000 square feet of building area. The comparables have improvement assessments ranging from \$83,822 to \$86,321 or from \$32.46 to \$33.37 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

Heron Creek - Phase 2, and comparables #6 and #7 are located in Townsend Woods PUD - Phase 1 - Unit 5. Each comparable has the same tax code as the subject.

² The appellant's grid analysis and property record card show comparable #4 as having 2,568 square feet of living area. The board of review submitted a revised property record card for this dwelling reducing the dwelling size to 2,325 square feet of living area as 242 square feet of the dwelling was reclassified as garage area.

³ Details regarding the appellant's comparables' foundation type and finish were not shown on appellant's grid analysis but were obtained from the property record cards submitted by the appellant.

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 ten suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2, #3, #6 and #7, none of which are located in the subject's subdivision. Furthermore, these comparables differ from the subject in dwelling size and/or basement finish.

The Board finds that appellant's comparables #4 and #5 and the three comparables submitted by the board of review are the best comparables submitted for the Board's consideration and are similar to the subject in location, dwelling size, design, age and most features. Further, these comparables are all located in Heron Creek Phase 1-5, like the subject. These comparables have improvement assessments ranging from \$70,963 to \$86,321 or from \$31.26 to \$35.06 per square foot of living area. The subject property has an improvement assessment of \$83,127 or \$31.82 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Christian Kuhns
1809 Luther Lowell
Sycamore , IL 60178

COUNTY

DeKalb County Board of Review
DeKalb County Admin Building
110 East Sycamore
Sycamore, IL 60178