



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

APPELLANT: Brendan Royalty
DOCKET NO.: 17-05092.001-R-1
PARCEL NO.: 06-21-201-009

The parties of record before the Property Tax Appeal Board are Brendan Royalty, 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: \$16,937
IMPR.: \$71,715
TOTAL: \$88,652

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 siding exterior construction with 2,249 square feet of living area. The dwelling was constructed in 2014. Features of the home include an unfinished basement, central air conditioning, a fireplace and both an integral garage containing 428 square feet and a second garage containing 648 square feet. The property has a .48-acre site and is located in North Grove Crossings in Sycamore, Sycamore Township, DeKalb County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. The internet printouts and property record cards submitted by the appellant disclosed that the subject and each of the comparables have the same "Tax Code" of SY07, but none of the property record cards depict the neighborhood code (NH Code) that has been assigned by the assessor. The appellant also provided a detailed parcel map depicting the

location of the subject and each of the chosen comparables. The comparables consist of two-story dwellings of brick and vinyl siding exterior construction ranging in size from 3,152 to 3,445 square feet of living area. The dwellings were constructed from 2006 to 2008 based on data drawn from the property record cards. Each comparable features a full basement as set forth in the applicable property record cards, central air conditioning, a fireplace and a garage that ranges in size from 487 to 696 square feet of building area as reported by the appellant. The comparables have improvement assessments ranging from \$64,934 to \$76,616 or from \$19.23 to \$24.30 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$48,106 or \$21.39 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 \$88,652. The subject property has an improvement assessment of \$71,715 or \$31.89 per square foot of living area.

In response to the appellant's evidence, the board of review through a memorandum argued that each of the appellant's comparable dwellings were "much larger" than the subject dwelling and asserted that this difference "will skew the data."

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, each of which was located in the subject's North Grove Crossing subdivision. A detailed parcel map also submitted with the evidence depicts each of the comparables being in very close proximity to the subject dwelling and on the same street as the subject. The comparables consist of two-story dwellings of vinyl siding exterior construction ranging in size from 2,046 to 2,252 square feet of living area. The dwellings were constructed from 2013 to 2015. Each comparable features a basement, central air conditioning, a fireplace and a garage or garages; comparables #1 and #2 have both an integral and a second garage like the subject whereas comparable #3 has a single garage. The comparables have improvement assessments ranging from \$71,818 to \$72,160 or from \$31.99 to \$35.27 per square foot of living area. Based on this evidence and argument, 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 to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables as each dwelling is located distant from the subject and, more importantly, each dwelling is nearly 1,000 square feet larger than the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables which are similar to the subject in location, age, design, size and/or features. These comparables had improvement assessments that ranged from \$71,818 to \$72,160 or from \$31.99 to \$35.27 per square foot of living area. The subject's improvement assessment of \$71,715 or \$31.89 per square foot of living area falls below the range established by the best comparables in this record. 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 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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