



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

APPELLANT: Panzer Trust
DOCKET NO.: 17-05093.001-R-1
PARCEL NO.: 06-21-377-029

The parties of record before the Property Tax Appeal Board are Panzer Trust, 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.: \$71,706
TOTAL: \$80,526

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 dwelling of brick and vinyl siding exterior construction with 2,086 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement, central air conditioning, a fireplace and a three-car garage containing 803 square feet of building area. The property has a 10,800 square foot site and is located in Heron Creek Phase #1 – 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 multi-page grid analysis and property record cards for eleven equity comparables. The internet printouts and property record cards submitted by the appellant disclosed that each of the comparables have the same "Tax Code" of SY07, but not necessarily the same subdivision. Five of the property record cards, including that of the subject, fail to set forth a neighborhood code (N.H. Code) which would be

assigned by the township assessor; comparables #1, #2, #3, #8, #9 and #10 have "Heron" as the neighborhood code.

The appellant also provided a detailed parcel map depicting the location of the subject and each of the chosen comparables where comparables #4, #5 and #11 are depicted as closest to the subject dwelling. The comparables consist of 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 were constructed from 2002 to 2013 based on data drawn from the property record cards. Each comparable features a full basement with three having finished area as set forth in the applicable property record cards, central air conditioning, one or two fireplaces and a garage that ranges in size from 576 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. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$60,723 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 \$80,526. The subject property has an improvement assessment of \$71,706 or \$34.37 per square foot of living area.

In response to the appellant's evidence, the board of review through a memorandum prepared by its Clerk, Robin Brunshon, agreed that appellant's comparables #4, #5 and #11 are in the same phase 1-5 as the subject property. The remaining comparables presented by the appellant are located outside of the subject's subdivision. Furthermore, as to appellant's comparable #4, the board of review found it necessary to supply a "corrected" property record card changing the subject's dwelling area to 2,325 square feet which resulted in a modified per-square-foot improvement assessment of \$35.06.

In support of the subject's assessment, the board of review submitted three assessment comparables. The board of review indicated the comparables are located in "Heron Ck #1-5" subdivision like the subject. In addition, the comparables are located in close proximity to the subject as depicted on the location map submitted by the board of review. The comparables consist of one-story dwellings of brick and vinyl siding exterior construction that were built in 2004 based on the attached property record card data. The dwellings range in size from 2,090 to 2,174 square feet of living area. The comparables each have a finished basement, central air conditioning, a fireplace and a two-car or a three-car garage of either 575 or 748 square feet of building area. The comparables have improvement assessments ranging from \$73,005 to \$77,424 or from \$34.43 to \$35.61 per square foot of living area.

The board of review contended that analyzing both the three best comparables submitted by the appellant along with the board of review comparables present an average improvement assessment of \$33.91 per square foot of living area. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant acknowledged that the subject dwelling is located in Heron Creek Phases 1-5. The appellant also noted that while the subject dwelling has a total of three bathrooms, one is located in the basement whereas the three comparables presented by the board of review have three bathrooms on the main level of the dwelling and each of these homes is

larger than the subject. The appellant also asserts that the brick work for board of review comparables #2 and #3 is of a higher quality than that of the subject dwelling. In conclusion, the appellant requested consideration of all eleven comparables presented which are "located in Heron Creek Phase 1-5 or adjoining subdivision with similar development factors and conditions."

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 fourteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has examined the location maps presented by both parties which indicate that appellant's comparables #4, #5 and #11 along with the board of review comparables are located most proximate to the subject property. Less weight has been given to the appellant's remaining eight comparables due to their more distant locations from the subject as depicted on the appellant's map.

The Board finds the best evidence of assessment equity to be appellant's comparables #4, #5 and #11 along with the board of review comparables. The comparables are similar to the subject in location, age, design, exterior construction, size, foundation and/or features. These most similar comparables had improvement assessments that ranged from \$70,963 to \$81,526 or from \$31.26 to \$35.61 per square foot of living area. The subject's improvement assessment of \$71,706 or \$34.37 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed and therefore, 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

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

APPELLANT

Panzer Trust
353 Eli Barnes
Sycamore, IL 60178

COUNTY

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