



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

APPELLANT: Jeffery J. Bode
DOCKET NO.: 17-05096.001-R-1
PARCEL NO.: 06-21-179-029

The parties of record before the Property Tax Appeal Board are Jeffery J. Bode, 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.: \$73,310
TOTAL: \$82,483

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 brick and vinyl-sided dwelling containing 2,251 square feet of living area and was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a 790-square foot garage. The property is situated on a 11,200-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 four equity comparables located within the same neighborhood code as assigned by the local assessor to the subject property. The properties are improved with 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 range in age from 9 to 11 years old. Each home features a full unfinished basement, central air-conditioning, a fireplace, and a garage ranging in size from 487 to 732 square feet of

building area. 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. The appellant also submitted property tax assessment information and property record cards 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 \$48,148 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 \$82,483. The subject property has an improvement assessment of \$73,310 or \$32.57 per square foot of living area.

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 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. 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.

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 two-story dwellings of brick and vinyl exterior construction ranging in size from 1,916 to 2,324 square feet of living area. The dwellings were constructed in 2004 and each home features an unfinished basement, central air-conditioning, a fireplace, and a garage ranging in size from 483 to 789 square feet of building area. The properties have improvement assessments ranging from \$67,872 to \$78,631 or from \$32.74 to \$35.42 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.

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 that the appellant did not meet this burden of proof and no reduction in the subject's improvement assessment is warranted.

The parties submitted a total of seven 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 the assessment equity comparables submitted by the board of review. These three comparables were most similar to the subject in terms of location, design, age, construction, dwelling size, and features. The board of review comparables are also located in the same Heron Creek Phase 6 subdivision as the subject property. These three comparables have improvement assessments ranging from \$67,872 to \$78,631 or from \$32.74 to \$35.42 per square foot of living area. The subject's improvement assessment of \$73,310 or \$32.57 per square foot of living area falls within the range established by the best comparables in this record on an overall basis and below the range on a per square foot basis.

The Board gave less weight to the comparables submitted by the appellant based on their significantly larger dwelling sizes relative to the subject.

Based on this record, the Board finds that the subject dwelling is not inequitably assessed and, therefore, no 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: 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

Jeffery J. Bode
132 Nothgate
Sycamore , IL 60178

COUNTY

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