



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

APPELLANT: James Houdek  
DOCKET NO.: 17-05098.001-R-1  
PARCEL NO.: 06-21-126-002

The parties of record before the Property Tax Appeal Board are James Houdek, 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:** \$11,291  
**IMPR.:** \$100,705  
**TOTAL:** \$111,996

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 brick and vinyl siding exterior construction with 3,336 square feet of living area. The dwelling was constructed in 2013. Features of the home include a basement with 1,545 square feet of finished area, central air conditioning, a fireplace and a 577 square foot garage. The property has a .32-acre site 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. 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 only appellant's comparable #2 and the subject depict the neighborhood code (NH Code) of Heron 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 3,062 to 3,689 square feet of living area. The dwellings were constructed from 2006 to 2013 based on data drawn from the property record cards. Each comparable features a full unfinished 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 853 square feet of building area as reported by the appellant. The comparables have improvement assessments ranging from \$72,426 to \$83,597 or from \$21.95 to \$27.30 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$83,600 or \$25.06 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 \$111,996. The subject property has an improvement assessment of \$100,705 or \$30.19 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 located outside of the subject's subdivision, were older than the subject dwelling and lack finished basement area which is a feature of the subject dwelling.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, each of which was located in the subject's Heron Ck Phase 6 subdivision. A detailed parcel map also submitted with the evidence depicts each of the comparables being in relatively close proximity to the subject dwelling. The comparables consist of two-story dwellings of vinyl siding or brick and vinyl siding exterior construction ranging in size from 2,787 to 3,448 square feet of living area. The dwellings were constructed from 2004 to 2006. Each comparable features a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 542 to 755 square feet of building area. The comparables have improvement assessments ranging from \$87,580 to \$106,405 or from \$29.13 to \$31.42 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 eight 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 has an unfinished basement which is inferior to the subject's 1,545 square foot finished basement area.

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 of a finished basement area. These comparables had improvement assessments that ranged from \$87,580 to \$106,405 or from \$29.13 to \$31.42 per square foot of living area. The subject's improvement assessment of \$100,705 or \$30.19 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-supported given the subject's newer date of construction of 2013. 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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