



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

APPELLANT: Keenon & Jennifer Darlinger  
DOCKET NO.: 17-05129.001-R-1  
PARCEL NO.: 06-21-456-011

The parties of record before the Property Tax Appeal Board are Keenon & Jennifer Darlinger, the appellants; and the DeKalb County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$ 9,880  
**IMPR.:** \$80,360  
**TOTAL:** \$90,240

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 that has 2,296 square feet of living area. The dwelling was built in 2003. Features include a full basement with 957 square feet of finished area, central air conditioning, a fireplace and a 609 square foot garage. The subject property is located in Sycamore Township, DeKalb County.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellants submitted a grid analysis of four assessment comparables. The comparables consists of two-story dwellings of brick and vinyl exterior construction that were built in 2002 or 2004. The comparables foundation types were not disclosed. Other features include central air conditioning, one or two fireplaces and garages that range in size from 572 to 948 square feet of building area. The dwellings range in size from 2,561 to 3,277 square feet of living area and have improvement

assessments ranging from \$71,958 to \$98,170 or from \$28.09 to \$30.11 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$95,794. The subject property has an improvement assessment of \$85,914 or \$37.42 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of three assessment comparables located in close proximity to the subject. The comparables consist of two-story dwellings of brick and vinyl siding exterior construction that were built in 2002 or 2003. The comparables have full or partial finished basements, central air conditioning, one fireplace and three-car garages that range in size from 726 to 798 square feet of building area. The dwellings range in size from 2,105 to 2,235 square feet of living area and have improvement assessments ranging from \$77,401 to \$78,693 or from \$34.92 to \$37.38 per square foot of living area.

With respect to the evidence submitted by the appellants, the board of review argued the comparables were either much larger, no finished basements or located within a different phase of the subdivision.

Based on this evidence, the board of review offered to reduce the subject's improvement assessment to \$82,654 of \$35.96 per square foot of living area.

The appellants were notified of the proposed assessment and given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

### **Conclusion of Law**

The taxpayers argued 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 appellants did not meet this burden of proof, but the evidence submitted by the board of review supports a reduction in the subject's assessment.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. The appellants failed to disclose the foundation type for each comparable for comparison to the subject's finished basement, which detracts from the weight of the evidence. Additionally, three of the comparables are larger in dwelling size when compared to the subject.

The Board finds the comparables submitted by the board of review are most similar when compared to the subject in location, design, age, dwelling size and most features. They have improvement assessments ranging from \$77,401 to \$78,693 or from \$34.92 to \$37.38 per square

foot of living area. The subject property has an improvement assessment of \$85,914 or \$37.42 per square foot of living area, which falls above the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a 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.

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Chairman



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Member

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Member



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Member

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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 20, 2019



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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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