



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

APPELLANT: James Erion  
DOCKET NO.: 17-05134.001-R-1  
PARCEL NO.: 06-21-378-004

The parties of record before the Property Tax Appeal Board are James Erion, 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:** \$ 8,468  
**IMPR.:** \$79,382  
**TOTAL:** \$87,850

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 vinyl and brick exterior construction that has 2,106 square feet of living area. The dwelling was constructed in 2002. Features include a finished basement, central air conditioning, a fireplace and a 529 square foot garage. The subject property is located in Sycamore Township, DeKalb County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted a grid analysis of 11 assessment comparables. The comparables were reported to be located within the same neighborhood code as the subject, but comparables #6 and #7 are not located in close proximity to the subject according to the location map submitted by the appellant. The comparables consists of one-story dwellings of brick or brick and vinyl exterior construction. Ten comparables were reported to be from 4 to 16 years old while the age of one comparable was not disclosed. The appellant failed to disclose whether 10 of the comparables have finished

basements, unfinished basements or their foundation type for comparison to the subject. The comparables have central air conditioning, one or two fireplaces and garages that range in size from 625 to 910 square feet of building area. The dwellings range in size from 2,010 to 3,131 square feet of living 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$87,850. The subject property has an improvement assessment of \$79,382 or \$37.69 per square foot of living area. 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 according to the location map submitted by the board of review. The comparables consists of one-story dwellings of vinyl and brick exterior construction that were built from 2001 to 2003. The comparables have a finished basement, central air conditioning, one fireplace and a garage that range in size from 420 to 851 square feet of building area. The dwellings range in size from 1,745 to 1,913 square feet of living area. The comparables have improvement assessments ranging from \$68,056 to \$75,754 or from \$39.00 to \$39.60 per square foot of living area.

In a brief addressing the appeal, the board of review explained the subject property is located in in a Planned Unit Development (PUD) known as Heron Creek Phases 1-5, which is a unique subdivision that has unique building sizes, lot sizes, some of which are situated on water sites that also have building restriction/covenants that create a disparity in market values. The board of review argued appellant's comparables #4, #5 and #11 have unfinished basements and the remaining 8 comparables are located outside the subject's subdivision. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant contends there is no distinction between the phases of Heron Creek or building grades. The appellant alleged that in 2018 the board of review granted (a reduction) to a property because "finished basements have shown to add no value in recent sales." The appellant argued 9 of the 11 comparables are in Heron Creek Development while two comparables that are not located in the development were used by the township assessor to lower the assessment of comparable #4. Thus, if it was "ok" for the assessor to "leave" Heron Creek the use of comparables #6 and #7 was appropriate.

### **Conclusion of Law**

The taxpayer 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 appellant did not meet this burden of proof.

The record contains 14 assessment comparables for the Board's consideration. The Board gave less weight to comparables submitted by the appellant. Comparables #3, #4, #8, #9, #10 are larger in dwelling size when compared to the subject. The appellant failed to provide the age for comparable #5 for comparison to the subject. Comparables #9 and #10 are newer in age when compared to the subject. Comparables #6 and #7 are not located in close proximity to the subject. Finally, the appellant's comparative analysis failed to disclose whether 10 of the comparables have finished basements like the subject, inferior unfinished basements or their foundation type for comparison to the subject, which further detracts from the weight of the evidence. The Board gave less weight to comparable #1 submitted by the board of review due to its smaller dwelling size when compared to the subject. The Board finds the remaining two comparables are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments of \$75,754 and \$73,369 or \$39.60 and \$39.59 per square foot of living area, respectively. The subject property, which is slightly larger in dwelling size than the similar comparables, has an improvement assessment of \$79,382 or \$37.69 per square foot of living area. The subject's improvement assessment is greater than the most similar assessment comparables on an overall basis but below the most similar comparables on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified. Therefore, no reduction in the subject's improvement assessment is warranted.

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 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 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.

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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