



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

APPELLANT: Benjamin Manning  
DOCKET NO.: 18-03879.001-R-1  
PARCEL NO.: 06-21-153-002

The parties of record before the Property Tax Appeal Board are Benjamin Manning, 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:** \$10,654  
**IMPR.:** \$82,226  
**TOTAL:** \$92,880

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 2018 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 2,229 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement with finished area,<sup>1</sup> central air conditioning, a fireplace and a 943 square foot garage. The property has a 12,560 square foot site and is located in Heron Creek Phase 6 subdivision 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 grid analysis and property record

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<sup>1</sup> The appellant did not disclose whether the subject dwelling has finished basement area. The Board finds the best description of the subject dwelling was located in the property record card depicting a finished basement, which was unrefuted by the appellant.

cards of four comparables located in the same subdivision as the subject property.<sup>2</sup> The appellant also provided a GIS map depicting the location of the subject and the comparables. The comparables consist of one-story dwellings of vinyl siding or brick and vinyl siding exterior construction ranging in size from 1,803 to 2,382 square feet of living area and in age from 7 to 13 years old. Each comparable features a full basement with finished area, central air conditioning, one fireplace and a garage that ranges in size from 662 to 928 square feet of building area. The comparables have improvement assessments ranging from \$61,614 to \$86,830 or from \$33.36 to \$37.56 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$77,747 or \$34.88 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 \$92,880. The subject property has an improvement assessment of \$82,226 or \$36.88 per square foot of living area.

In response to the appeal, the board of review asserted that the appellant's comparables #1, #3 and #4 are not being assessed for finished basements, therefore the county did not consider them in its analysis. The board of review noted that the township assessor was notified of the finished basements of the appellant's comparables for review.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards of four equity comparables located in the same subdivision as the subject property with comparable #2 being the same property as appellant's comparable #2. The board of review provided a map of the subdivision depicting the location of the comparables in relation to the subject. The comparables consist of one-story dwellings of brick and vinyl siding exterior construction ranging in size from 1,971 to 2,312 square feet of living area. The dwellings are either 12 or 13 years old. The comparables each feature a full basement with finished area, central air conditioning, one fireplace and a garage that ranges in size from 740 to 794 square feet of building area. The comparables have improvement assessments ranging from \$81,117 to \$91,592 or from \$37.56 to \$42.84 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant 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.

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<sup>2</sup> The appellant provided listing information for each comparable which describes the dwellings as having a finished basements, which differs from the descriptions in the property record cards depicting the comparables as having unfinished basements.

The parties submitted seven suggested equity comparables for the Board's consideration with one comparable common to both parties. The Board gives less weight to the appellant's comparables #3 and #4, along with board of review comparables #1 and #4 due to their smaller dwelling sizes when compared to the subject

The Board finds the three remaining comparables, which includes the common comparable, are most similar to the subject in location, dwelling size, design, age and features. However, the Board recognizes the property record card of the appellant's comparable #1 does not include its finished basement area in the improvement assessment which would require an upward adjustment. The comparables have improvement assessments ranging from \$82,140 to \$91,592 or from \$34.48 to \$42.84 per square foot of living area. The subject property has an improvement assessment of \$82,226 or \$36.88 per square foot of living area, which is within the range established by the best comparables in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates 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 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 presented.

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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