



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

APPELLANT: Allen Etheridge
DOCKET NO.: 18-04022.001-R-1
PARCEL NO.: 06-21-179-016

The parties of record before the Property Tax Appeal Board are Allen Etheridge, 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: \$12,858
IMPR.: \$72,261
TOTAL: \$85,119

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 2,043 square feet of living area. The dwelling was constructed in approximately 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 816 square foot garage. The property has a .35-acre site and is located in Sycamore, Sycamore Township, DeKalb County.

The subject property consists of an owner-occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-04929.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision pursuant to a proposed assessment reduction by the DeKalb County Board of Review which the appellant was notified of and did not respond. Therefore, the Board found the appellant accepted the proposal resulting in a lowering of the total assessment of the subject property to \$85,202 based upon the agreement of the parties.

The appellant based this 2018 assessment appeal upon a lack of assessment equity concerning the improvement assessment and provided four comparable properties to support the contention. The comparables were located in close proximity to the subject and have varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$61,614 to \$82,140 or from \$33.35 to \$34.99 per square foot of living area. Based upon this equity evidence, the appellant requested a reduction in the subject's total assessment to \$82,810 with a reduced improvement assessment of \$69,952 or \$34.24 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 \$85,119. The subject property has an improvement assessment of \$72,261 or \$35.37 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables where board of review comparable #1 was the same property as appellant's comparable #1. The comparables were located in close proximity to the subject and have varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$82,140 to \$86,469 or from \$34.48 to \$36.67 per square foot of living area. In addition, the board of review argued that appellant's comparables #2, #3 and #4 were dissimilar to the subject in finished basement, exterior construction, dwelling size and/or curb appeal.

With a subsequent filing, the board of review proposed to leave the subject's total assessment of \$85,119 unchanged and reported an equalization factor that was applied to all non-farm property in 2018 in Sycamore Township of 1.0412. As part of its submission, the board of review also indicated that 2015 was the beginning of the general assessment cycle for the subject property.

The Property Tax Appeal Board further finds that if the assessment for the 2018 tax year was calculated by applying the equalization factor of 1.0412 to the Property Tax Appeal Board's assessment as determined for the 2017 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the subject's assessment would be \$88,712. The subject's assessment for the 2018 tax year which is on appeal is \$85,119, which is less than required by the application of section 16-185 of the Property Tax Code.

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). On this record, the Board finds a reduction in the subject's assessment is not warranted.

The Board further finds that the subject property was the subject matter of an appeal for the 2017 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$85,202. The record further indicates that the subject property is an owner-occupied dwelling and that 2017 and 2018 are within the same general assessment period.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The record also disclosed that an equalization factor of 1.0412 was applied in Sycamore Township in 2018. Furthermore, the decision of the Property Tax Appeal Board for the 2017 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in an assessment of \$88,712, which is greater than the 2018 assessment of the subject property of \$85,119. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

As a final point, the Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 and the comparables submitted by the board of review, where there is one common property. These five comparables are most similar to the subject in location, design, age, dwelling size and/or some features. These properties have improvement assessments ranging from \$76,017 to \$86,469 or from \$34.48 to \$36.67 per square foot of living area. The subject's improvement assessment of \$72,261 or \$35.37 per square foot of living area falls below the range on an overall value basis and within the range on a per-square-foot basis as established by the best comparables in this record. Less weight is given the remaining comparables provided by the appellant due to differences from the subject in dwelling size. The Board finds the subject dwelling is being equitably assessed.

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: April 20, 2021



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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