



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

APPELLANT: John Schmitz  
DOCKET NO.: 18-04081.001-R-1  
PARCEL NO.: 06-21-129-011

The parties of record before the Property Tax Appeal Board are John Schmitz, 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 **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:** \$9,920  
**IMPR.:** \$80,920  
**TOTAL:** \$90,840

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 exterior construction with 2,312 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 792 square foot garage. The property has an approximately .27-acre 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 cards of four comparables located in the same subdivision as the subject property.<sup>1</sup> The appellant also provided a GIS map depicting the location of the subject and the comparables.

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<sup>1</sup> The appellant provided listing information for each comparable which describes the dwellings as having finished basements, which differs from the descriptions in the property record cards of comparables #1, #3 and #4 depicting the dwellings as having unfinished basements.

The comparables consist of one-story dwellings of aluminum, vinyl or brick and vinyl 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 \$82,140 or from \$33.36 to \$35.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$79,162 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 \$96,750. The subject property has an improvement assessment of \$86,830 or \$37.56 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards of three equity comparables located in the same subdivision as the subject property. 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 exterior construction ranging in size from 1,808 to 1,993 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 431 to 794 square feet of building area. The comparables have improvement assessments ranging from \$72,879 to \$81,117 or from \$40.31 to \$40.95 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #4, along with the three comparables submitted by the board of review as the dwellings are between 14% to 23% smaller than the subject property. The Board finds the appellant's comparables #1 and #2 are most similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments of \$82,140 and \$76,017 or \$34.48 and \$35.00 per square foot of living area, respectively. The subject property has an improvement assessment of \$86,830 or \$37.56 per square foot of living area, which is greater than the two best comparables in the record. Based on this record, the Board finds the evidence demonstrates the subject's improvement was inequitably assessed by clear and convincing evidence and a reduction in the subject's assessment is 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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