



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

APPELLANT: Eric Olson
DOCKET NO.: 19-02390.001-R-1
PARCEL NO.: 09-06-277-005

The parties of record before the Property Tax Appeal Board are Eric Olson, 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: \$15,529
IMPR.: \$72,575
TOTAL: \$88,104

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 2019 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 single-family dwelling of frame exterior construction with 2,494 square feet of living area.¹ The dwelling was constructed in 1993. Features of the home include a full basement, central air conditioning, a fireplace and a 546 square foot garage. The property has an approximately 10,019 square foot or .23-acre site and is located in Sycamore, Cortland Township, DeKalb County.

The appellant contends assessment inequity as the basis of the appeal concerning both the land and improvement assessments. In support of these arguments, the appellant submitted a grid analysis identified as comparables #1 through #4 concerning the improvement and comparables #5 through #8 concerning the land assessment.

¹ Inexplicably the board of review set forth a dwelling size of 2,488 square feet, despite the schematic drawing within the property record card depicting a home containing 2,494 square feet of living area.

As to the improvement, comparables #1 through #4 are located in the same assessment neighborhood code as assigned to the subject property and within 1.5 blocks of the subject. The dwellings consist of two-story homes of brick and vinyl-siding exterior construction that range in age from 17 to 22 years old. The homes range in size from 3,176 to 4,119 square feet of living area and feature basements, central air conditioning and a garage ranging in size from 734 to 994 square feet of building area. Three of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$83,252 to \$109,957 or from \$24.12 to \$28.97 per square foot of living area. Based on this evidence, the appellant reported an average improvement assessment of the comparables of \$26.49 per square foot and thus requested the same per-square-foot improvement assessment for the subject or an improvement assessment of \$66,066.

As to the land assessment inequity argument, comparables #5 through #8 are each located in the subject's assessment neighborhood code and within $\frac{3}{4}$ of a block from the subject. The parcels range in size from approximately 11,326 to 14,810 square feet of land area or from .26 to .34 of an acre of land. The comparables each have land assessment of \$16,197 or from \$1.09 to \$1.43 per square foot of land area. Given the land assessments of nearby comparables, the appellant requested a reduced land assessment of \$16,197 or \$1.62 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,672. The subject property has a land assessment of \$17,097 or \$1.71 per square foot of land area and an improvement assessment of \$72,575 or \$29.10 per square foot of living area.

In a memorandum, the board of review contended that the comparables presented by the appellant were much larger and older than the subject. The board of review also noted that since the filing of this appeal, the appellant in July 2020 sold the property for \$275,000.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the subject's subdivision and within three blocks of the subject with both land and improvement assessment data. The comparable parcels range in size from 10,454 to 13,068 square feet of land area or from .24 to .30 of an acre. The parcels are improved with two-story dwellings as described in the underlying property record cards. The homes are of brick and vinyl siding exterior construction and range in age from 21 to 25 years old. The homes range in size from 2,456 to 2,643 square feet of living area with basements, central air conditioning, a fireplace and a garage ranging in size from 546 to 760 square feet of building area. The comparables have improvement assessments ranging from \$76,086 to \$82,530 or from \$29.81 to \$31.68 per square foot of living area. The comparables have land assessments of either \$16,197 or \$16,906 or from \$1.29 to \$1.55 per square foot of land area. Based on the foregoing evidence, 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).

As to the subject's improvement assessment, the parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's improvement comparables which are each much larger than the subject dwelling that contains 2,494 square feet of living area. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Given this principle of economies of scale, the Board finds it not unusual that the appellant's comparable dwellings present lower per-square-foot improvement assessments than the subject smaller dwelling.

The Board finds the best evidence of assessment equity with regard to the subject's improvement to be the board of review comparables which are similar to the subject in location, age, design, dwelling size and most features. These three comparables had improvement assessments that ranged from \$76,086 to \$82,530 or from \$29.81 to \$31.68 per square foot of living area. The subject's improvement assessment of \$72,575 or \$29.10 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

As to the subject's land assessment, the parties submitted a total of seven land equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's land comparables #5 and #8 as each of these parcels are larger than the subject parcel.

The Board finds the best evidence of land assessment equity to be appellant's land comparables #6 and #7 along with the board of review comparables which are each similar to the subject in location and more similar to the subject in size. These five parcels range in size from 10,454 to 13,068 square feet of land area or from .24 to .30 of an acre of land. These comparables had land assessments of either \$16,197 or \$16,906 or from \$1.28 to \$1.55 per square foot of land area. The subject's land assessment of \$17,097 or \$1.71 per square foot of land area falls above the range established by the best land comparables in this record. While the subject parcel is smaller than each of the best comparable parcels presented by the parties, the board of review/assessing officials wholly failed in this record to articulate the basis for the varying land assessments set forth in the subject's subdivision and/or how those land assessments were determined and/or stratified based on lot size. Therefore, based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's land was inequitably assessed in relation to the only comparables herein and a reduction in the subject's land 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: November 16, 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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