



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

APPELLANT: John Mataitis
DOCKET NO.: 20-06677.001-R-1
PARCEL NO.: 06-21-179-027

The parties of record before the Property Tax Appeal Board are John Mataitis, 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: \$10,071
IMPR.: \$82,694
TOTAL: \$92,765

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 2020 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 parties appeared before the Property Tax Appeal Board on January 9, 2024 for a hearing at the Dekalb County Administrative Building in Sycamore pursuant to prior written notice dated November 27, 2024. Appearing was the appellant John Mataitis, and on behalf of the DeKalb County Board of Review were members John Linderoth, Dan Cribben and Brian Rosenow, along with the board of review's witnesses, Bridget Nodurft, Chief County Assessment Officer for Dekalb County and Clerk for the Board of Review.

The subject property consists of a one-story dwelling of brick and vinyl exterior construction with 2,336 square feet of living area. The dwelling was constructed in 2005 and is approximately 16 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 682 square foot garage. The property has a pond view site with approximately 11,326 square foot of land area and is located in Sycamore, Sycamore Township, Dekalb County.

At hearing, Mr. Mataitis stated he has filed appeals on his property taxes at the township level several years. He expressed frustration with the township officials as he contended that their guidance for selecting comparable properties seems to change each year.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted two grid analyses with 2020 assessment information on seven of the equity comparables.¹ Appellant comparables #7 and #8 are presented with 2021 assessment information which is not responsive to this 2020 appeal and therefore shall not be discussed or analyzed further by the Board. For his equity comparables #1 through #6² the appellant also submitted a map depicting the subject and its proximity to the comparables, property record cards, print-outs from the Dekalb County Assessor's website, an exterior photograph of the dwellings together with valuation information from a realtor website. Four of the seven properties are located in the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick or brick and vinyl exterior construction ranging in size from 2,122 to 3,131 square feet of living area. The homes range in age from 7 to 18 years old. Each comparable has a basement, with comparables #2, #3, #4 and #9 each reported to have finished area.³ Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 720 to 910 square feet of building area. The comparables have improvement assessments that range from \$76,957 to \$99,828 or from \$31.88 to \$42.65 per square foot of living area.

Mr. Mataitis asserted his comparable #3 was the best comparable since it is similar to the subject in dwelling size and is located on a pond like his home, although he noted this property has a full finished basement and larger garage which are superior elements when compared to the subject. The appellant also highlighted his comparables #2 and #4 which also have finished basements and larger garage sizes when compared to the subject but have per square foot improvement assessments that are lower than the subject. Furthermore, Mr. Mataitis testified that the comparable properties located on Merry Oaks, appellant comparables #5 and #6, are custom construction while the subject dwelling is a developer model with no custom features. Ms. Nodurft confirmed that homes on Merry Oaks are custom construction and are generally of a higher grade and higher quality than the homes located in the subject's subdivision.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$81,105 or \$34.72 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 \$96,526. The subject has an improvement assessment of \$86,455 or \$37.01 per square foot of living area.

¹ The appellant presented two grid analyses containing a total of nine equity comparables. The first comparable property reported on page one of the grid analyses is not the subject property as labeled but rather a 9th comparable which has been numbered comparable #9 to assist the reader. The subject property is described in the first column of page two of the appellant's grid analyses.

² No additional detail for appellant comparable #9 was submitted by the appellant.

³ The appellant's submission included handwritten notes and listing information reporting that four of the comparable properties have finished basement area, which was not refuted by the board of review at hearing.

In response to the appellant's arguments, Ms. Nodurft argued the appellant's property has a "level of assessment of .28" while appellant comparable #2 has a "level of assessment of .323." When questioned to explain what the level of assessment reflected, Ms. Nodurft testified that this level should be compared to the statutory level of assessment of 33.33%

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same subdivision as the subject property and where one home has a pond location similar to the subject and two lots are located on the "corner of water." The comparables are improved with one-story dwellings of brick and vinyl siding exterior construction ranging in size from 1,942 to 2,476 square feet of living area. The homes were built from 2004 to 2006. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 640 to 816 square feet of building area. The comparables have improvement assessments that range from \$75,170 to \$101,764 or from \$36.82 to \$44.91 per square foot of living area.

At hearing Ms. Nodurft asserted the board of review's comparables "speak for themselves" being located on or near the same pond as the subject property and demonstrate the subject property is assessed at a rate supported by their comparable properties. Based on this evidence, the board of review requested the subject's assessment be confirmed.

When asked if any of the board of review comparables have finished basement area, Ms. Nodurft replied that she did not know and that most of the township assessors do not assess finished basements unless they have some proof that a dwelling actually has this feature.

In rebuttal, the appellant argued board of review comparable #1 has a full finished basement in contrast to the subject's unfinished basement. In support of this argument the appellant submitted a copy of listing information from a realtor website which disclosed this property has a full finished lookout basement.

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 eleven equity comparables for the Board's consideration, as two of the comparables were reported with 2021 assessments for this 2020 appeal. The Board gives less weight to appellant comparables #4, #5 and #6 along with board of review comparables #3 and #4 which are less similar to the subject in dwelling size than other properties in the record. The Board also gives less weight to appellant comparables #2, #3 and #9 as well as board of review comparable #1 which have finished basement area unlike the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be appellant comparable #1 and board of review comparable #2 which are more similar to the subject in location, age, design, dwelling size, basement amenity and other features. These two most similar properties have improvement assessments of \$85,470 and \$91,173 or for \$35.39 and \$36.82 per square foot of living area, respectively. The subject's improvement assessment of \$86,455 or \$37.01 per square foot of living area is bracketed by the two best comparables in this record on an overall improvement assessment basis and falls above the two best comparables on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, in dwelling size and garage size, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

February 20, 2024



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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