



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

APPELLANT: Jeffrey Patton  
DOCKET NO.: 21-05279.001-C-1  
PARCEL NO.: 08-01-276-009

The parties of record before the Property Tax Appeal Board are Jeffrey Patton, 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:** \$12,832  
**IMPR.:** \$72,240  
**TOTAL:** \$85,072

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 2021 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 3-story apartment building of brick and frame exterior construction with 5,346 square feet of building area.<sup>1</sup> The building was constructed in 1972 and is approximately 49 years old. The building has a total of six 1-bedroom and 2-bedroom apartments. The property has an 15,680 square foot site and is located in Sycamore, DeKalb Township, DeKalb County.

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 information on three equity comparables located from 0.90 of a mile to 2.40 miles from the subject. The comparables

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<sup>1</sup> The Board finds the best evidence of building size is found in the subject's property record card presented by the appellant, which the board of review agrees presents the correct building size. The appellant described a 5,267 square foot building in the appeal petition but also presented the subject's property record card describing a 5,346 square foot building.

are improved with 2-story, 3-story, or 4-story apartment buildings of brick exterior construction ranging in size from 6,075 to 18,150 square feet of building area. The buildings range in age from 43 to 86 years old. Each building has from six to ten 1-bedroom and 2-bedroom apartments. The comparables have improvement assessments ranging from \$49,317 to \$82,717, or from \$3.61 to \$9.67 per square foot of building area, or from \$6,546 to \$10,340 per apartment.

The appellant submitted a letter acknowledging that the comparables are in different townships than the subject but within the same city. The appellant argued the comparables offer similar apartments to renters in the same market area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,072. The subject property has an improvement assessment of \$72,240, or \$13.51 per square foot of living area, or \$12,040 per apartment.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located on the same block as the subject or 0.20 of a mile from the subject. The comparables are improved with 2-story or 3-story apartment buildings ranging in size from 4,800 to 7,338 square feet of building area. The buildings were constructed from 1969 to 1989. Three comparables each have six apartments. The comparables have improvement assessments ranging from \$72,240 to \$95,930, or from \$13.07 to \$15.97 per square foot of building area, with three comparables having improvement assessments of \$12,040 or \$15,988 per apartment.

The board of review submitted a letter contending that comparables should be from the same township unless a property is unique and no comparables can be found in the same township. The board of review asserted the subject is one of eight similar apartment buildings. The board of review argued that the appellant's comparable #1 is low-income senior housing unlike the subject and the appellant's comparable #3 is much older than the subject building and has condition issues unlike the subject.

Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the subject building is not identical to any of the board of review's comparables, although the appellant acknowledged these comparables are similar to the subject in design and number of apartment units, each with its own mix of 1-bedroom and 2-bedroom apartments. The appellant contended that the appellant's comparable #3 appears to be in good condition and fully occupied. The appellant suggested that the appellant's comparable #2 is assessed lower because it is owned by a board of review member. The appellant asserted Sycamore has three different townships and that similar properties are not similarly assessed in these townships.

In sur-rebuttal, the board of review acknowledged the appellant's comparable #2 is owned by alternate board member Cardinali but explained this property received a reduction in 2018 from the township assessor before Cardinali was serving on the board of review. Nonetheless, the

board of review asserted that Cardinali did not participate in the appellant's appeal before the board of review.

### **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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #3, due to substantial differences from the subject in building size, age, and/or location. Moreover, no information regarding the number of apartments for the board of review's comparable #3 was presented, preventing a meaningful comparative analysis of this property with the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, and #4, which are similar to the subject in building size, age, location, and features. These comparables have improvement assessments of \$72,240 and \$95,930, or of \$13.07 and \$13.51 per square foot of building area, or of \$12,040 and \$15,988 per apartment. The subject's improvement assessment of \$72,240, or \$13.51 per square foot of building area, or \$12,040 per apartment falls within 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 from 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 assessment is not 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:

April 18, 2023



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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