



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

APPELLANT: Ann & Edward Berkes
DOCKET NO.: 21-07987.001-R-1
PARCEL NO.: 18-33-351-001

The parties of record before the Property Tax Appeal Board are Ann & Edward Berkes, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$13,269
IMPR.: \$19,848
TOTAL: \$33,117

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2-story dwelling of frame exterior construction with 2,046 square feet of living area. The dwelling was constructed in 1900. Features of the home include a basement and a 672 square foot 2-car garage. The property has an approximately 15,048 square foot site and is located in Somonauk, Somonauk Township, Dekalb County.

The appellants contend the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). In support of this argument, the appellants submitted a copy of the Property Tax Appeal Board favorable decision for the prior year under Docket Number 20-06781.001-R-1 lowering the assessment of the subject property to \$29,955 based on the evidence submitted by the parties. The appellants reported in Section II 1b of the appeal petition that the subject property is an owner-occupied

residence and asserted tax years 2020 and 2021 are within the same general assessment period. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$29,955.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,117. The board of review's Notes disclosed an equalization factor of 1.0557 in 2021 for Somonauk Township.

The board of review submitted written comments, requesting the Property Tax Appeal Board deny the appellants' requested reduction, contenting the subject property is not owner-occupied and that the appellants receive the owner-occupied homestead exemption for the property located at 16447 Westwood Dr, Lockport in Will County. In support of this contention, the board of review submitted its Parcel Information Report for the subject property disclosing the subject's property owners have a mailing address of 16447 Westwood Dr., Lockport. The board of review also submitted a copy of the Will County Real Estate Multi-Year Inquiry reporting the appellants as the owners of 16447 Westwood Dr., Lockport and that the property received annual exemptions of \$11,000 for tax years 2018 through 2022. Based on this evidence, the board of review requested the appellants' request be denied.

Conclusion of Law

The appellants raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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. [Emphasis added]

The Property Tax Appeal Board finds the board of review submitted evidence supporting their contention that subject property is not an owner-occupied residence, which was not refuted by the appellants. Therefore, provisions of section 16-185 of the Property Tax Code are not applicable in this appeal and, based on the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

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: March 26, 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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