



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

APPELLANT: Jeffrey Patton
DOCKET NO.: 22-02713.001-C-1
PARCEL NO.: 08-01-276-007

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: \$16,410
IMPR.: \$77,022
TOTAL: \$93,432

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 2022 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 October 29, 2024 for a hearing at the DeKalb County Admin. Building in Sycamore pursuant to prior written notice dated August 15, 2024. Appearing was the appellant, Jeffrey Patton, and appearing on behalf of the DeKalb County Board of Review was Bridget Nodurft, Chief County Assessment Officer and Clerk of the DeKalb County Board of Review.¹

The subject property consists of a 3-story apartment building of brick exterior construction with 5,346 square feet of building area. The building was constructed in 1972 and is approximately 50 years old. The subject has six apartment units, including two garden apartment units. The

¹ This appeal was consolidated with Docket No. 22-02714 for the purposes of hearing, as the same comparable properties were presented by the appellant and the board of review in both appeals. See 86 Ill. Adm. Code § 1910.78.

property has an approximately 16,000 square foot site and is located in Sycamore, DeKalb Township, DeKalb County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located from 1.6 to 2.1 miles from the subject. At hearing, the appellant testified the subject and the comparables are located within Sycamore, within the Sycamore School District, and in same rental market.

The comparables are improved with 2-story or 3-story apartment buildings of brick, brick and vinyl, or stucco exterior construction ranging in size from 4,777 to 5,184 square feet of building area. The buildings range in age from 34 to 82 years old, with comparable #1 reported to have recently been rehabbed. The appellant testified that comparable #1 was completely gutted and renovated after a fire. The appellant acknowledged comparable #3 was likely much older than the reported 42 years old given its location, despite the information about this property the appellant found on the DeKalb County's web site.

The appellant reported each comparable has six apartment units. The appellant testified he has personally visited comparable #1 and viewed a listing of comparable #2 disclosing six apartment units. The appellant stated he drove by the comparables when preparing his evidence for this appeal. The appellant testified comparables #1 and #2 each have garden apartments like the subject, but he was uncertain whether comparable #3 has garden apartments or finished basement area. The appellant stated the comparables each have wall unit air conditioning like the subject. Comparables #2 and #3 each have a garage.² Based on their location in the same rental market, the appellant contended the comparables would have similar rents to the subject. On cross-examination, the appellant acknowledged no rental data was submitted for the subject or the comparables.

The comparables have improvement assessments ranging from \$60,190 to \$67,171 or from \$11.61 to \$13.85 per square foot of building area, or from \$10,032 to \$11,195 per apartment unit. At hearing, the appellant explained the request is based on the average per square foot assessment of the three comparables. The appellant argued that using only comparables from the subject's complex with the same contested assessment as the subject is not appropriate as these assessments could be arbitrary and then used to support one another.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$68,856, or \$12.88 per square foot of building area, or \$11,476 per apartment unit.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,432. The subject property has an improvement assessment of \$77,022, or \$14.41 per square foot of building area, or \$12,837 per apartment unit.

In support of its contention of the correct assessment the board of review submitted a grid analysis and information on seven equity comparables. The comparables are in Sycamore, two of

² Based on the evidence submitted by the appellant, comparable #2 has an 800 square foot garage and comparable #3 has an 1,166 square foot garage.

which are within the same assessment neighborhood code as the subject. The comparables are located from the same block as the subject to 3 miles from the subject. The board of review presented a map depicting the locations of both parties' comparables in relation to the subject. At hearing, Nodurft asserted the subject is located on the far west side of Sycamore, with two of the board of review's comparables located next door to the subject, three of the board of review's comparables located within blocks of the subject, and the appellant's comparables located more centrally in Sycamore than the subject.

The board of review's seven comparables are improved with 2-story or 3-story apartment buildings of brick or brick and vinyl exterior construction ranging in size from 3,944 to 8,066 square feet of building area and were constructed from 1962 to 1999. Each comparable features from four to eight apartment units. Comparable #6 has a 1,760 square foot garage. The comparables have improvement assessments ranging from \$56,586 to \$158,446, or from \$14.03 to \$20.31 per square foot of building area, or from \$12,837 to \$19,806 per apartment unit.

The board of review called its witness, Rich Dyer, DeKalb Township Assessor, who testified that comparables #1 and #2 had the same builder and have the same improvement assessment as the subject. Dyer contended there is higher demand for properties within the Sycamore School District than the DeKalb School District. Dyer presented a spreadsheet of additional comparables located in DeKalb.³ Dyer testified the subject's subdivision has 45-50 properties, with approximately 12 apartment buildings, including the 8 buildings in the subject's complex and 2 to 4 apartment buildings. Dyer stated the remaining properties in the subject's subdivision are single-family homes and duplexes. Dyer testified the seven comparables each have garden apartments and wall unit air conditioning while comparable #7 also has a garage.

The board of review also submitted a brief explaining that the subject is one building within an 8-building apartment complex located in DeKalb Township, with each having 5,346 square feet of building area, built in 1971 or 1972, and an improvement assessment of \$77,022. The board of review presented a spreadsheet of these eight properties to demonstrate their building sizes and improvement assessments. The board of review contended the appellant's comparables differ from the subject in age/effective age and/or location, whereas the board of review's comparables are more similar to the subject in age, building size, construction, and/or location. The board of review argued that the appellant did not present income and expense data for the subject or the comparables.

The board of review asserted the appellant's comparable #1 has a partial assessment. The board of review presented a Parcel Information Report for this property with its evidence, noting this document attests to its partial assessment for the 2022 tax year. This sheet indicates a prior tax year improvement assessment of \$63,954, which was increased to \$67,171 for the 2022 tax year by the application of an equalization factor of 1.0503. At hearing, Nodurft explained that this property was renovated and would have a partial assessment until completion. Nodurft was

³ The Board finds these additional comparables were not submitted by the board of review prior to the hearing, this filing requirement has not been waived by the Board, and this evidence was not specifically ordered by the Board. Thus, the Board strikes the testimony and argument relating to these additional comparables. 86 Ill. Adm. Code § 1910.67(k).

uncertain when construction was completed at this property and was not sure how it was assessed the next tax year.

Regarding the appellant's comparable #2, the board of review presented listing information and photographs of this property with its evidence, indicating this property had a new roof, gutters, fascia, electrical update, lighting, doors, paint, landscaping, and heat/air conditioning units within the last three years. This property was listed for sale on May 11, 2022 for a price of \$695,000 and previously sold on March 12, 2021 for a price of \$268,000. At hearing, Nodurft stated the unit mix for this property changed, but was uncertain when the change occurred.⁴

The board of review presented a property record card for the appellant's comparable #3 with its evidence describing an age of 1800s, a remodeled date of 1930, and 1 standard and 3 bathroom plumbing fixtures. At hearing, Nodurft explained the property record card shows this property is more than 100 years old and was last renovated in 1930. Nodurft contended this property was constructed as a 4-unit building and more units have not been added based on its property record card and photographs she viewed of this property.

The board of review contended the evidence supports an increase in the subject's assessment, but the board of review did not request an increase. In closing argument, the board of review stated its comparables support the subject's assessment.

In rebuttal, the appellant argued the appellant's comparable #3 has a 6-car garage indicating it has six units rather than four units as asserted by the board of review.⁵ The appellant contended the assessment reported for the appellant's comparable #1 is not a partial assessment. The appellant testified the renovation was completed at this property in 2020. The appellant testified he visited this property shortly after the fire, which occurred in winter, and that his son worked on the renovation project. The appellant argued the appellant's comparable #1 has the same per square foot assessment as two other nearby apartment buildings.

In sur-rebuttal, Nodurft argued those other two properties have reduced assessments as a result of board of review proceedings that lowered their assessments to match the assessment of the appellant's comparable #1. Nodurft was uncertain of the tax year of those proceedings.

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.Adm.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the

⁴ With regard to the appellant's comparable #2 the Board finds the board of review demonstrated this property was recently renovated, but the board of review did not present any evidence to substantiate when the renovation occurred. Thus, the Board shall consider this property based on the age reported by the appellant.

⁵ With regard to the appellant's comparable #3, the Board finds this property was built in the 1800s, renovated in 1930, and has four apartment units as shown in its property record card. The Board finds the number of bathrooms described in its property record card to be more persuasive than the number of garage parking spaces in determining the number of units.

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. Adm. 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.

As an initial matter, the Board finds the appellant's comparable #1 was fully assessed for the 2022 tax year despite the board of review's contention that it had a partial assessment. The documentary evidence presented by the board of review does not disclose any partial assessment and the board of review did not present any testimony at hearing to support a partial assessment. (See 35 ILCS 200/9-180). The appellant testified regarding personal knowledge of the renovation at this property and stated the renovation was completed in 2020. Moreover, Nodurft acknowledged other properties received reductions in their assessments based on the assessment of the appellant's comparable #1, which the Board finds to be unlikely based on a partial assessment.

The record contains a total of ten equity comparables for the Board's consideration. The Board finds the record evidence does not demonstrate that the subject's location on the west side of Sycamore is more or less desirable than the locations of the other comparables in this record and both parties presented comparables that are located more than one mile from the subject. However, the Board also gives less weight to the board of review's comparables #1 and #2, which are similar or identical to the subject in building size, age, location, and features, but received the same contested improvement assessment as the subject. The Board finds that comparing the subject property to similar comparable properties located in the subject's neighborhood that have received the same contested assessment would be self-validating to a uniformity argument. See Pace Realty Group, Inc. v. Property Tax Appeal Bd., 306 Ill. App. 3d 718, 728 (2d Dist. 1999). The Board gives less weight to the appellant's comparables and the board of review's comparables #4, #5 and #6, which are less similar to the subject in building size, age, and features than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the board of review's comparables #3 and #7, which are in the same city and school district as the subject and are more similar to the subject in building size, age, number of apartment units, and features. The board of review's comparable #3 is a slightly newer building than the subject, suggesting a downward adjustment for age to this comparable would be needed to make it more equivalent to the subject. The board of review's comparable #7 was reported to have a garage unlike the subject, suggesting a downward adjustment to this comparable for garage amenity would be needed to make it more equivalent to the subject. These two most similar comparables have improvement assessments of \$83,025 and \$105,802 or \$14.03 and \$17.42 per square foot of building area, or \$13,837 and \$17,634 per apartment unit, respectively. The subject's improvement assessment of \$77,022, or \$14.41 per square foot of building area, or \$12,837 per apartment unit falls below the two best comparables on a total improvement assessment and on a per apartment unit basis and is bracketed by the two best comparables on a per square foot basis. 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: _____

December 17, 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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