



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

APPELLANT: Jeffrey Patton  
DOCKET NO.: 22-02715.001-C-1  
PARCEL NO.: 08-01-276-001

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:** \$16,727  
**IMPR.:** \$77,022  
**TOTAL:** \$93,749

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.

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, consisting of four 2-bedroom units and two 1-bedroom units. The property has an approximately 18,135 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 either 3.8 or 3.9 miles from the subject in DeKalb and located in DeKalb Township. The supporting documentation for the subject and the comparables indicates they are located within the same school district. At hearing, the appellant testified the subject and the comparables are all located within the DeKalb School District. The appellant emphasized the comparables are similar in location, despite their distances of almost 4 miles from the subject, because they are within the DeKalb School District like the subject.

The comparables are improved with 2-story or 3-story apartment buildings of brick exterior construction ranging in size from 7,562 to 15,687 square feet of building area. The buildings range in age from 30 to 54 years old and were built from 1968 to 1992. The comparables are reported to have from 8 to 11 apartment units,<sup>1</sup> all of which were reported to be 2-bedroom units. The appellant testified the comparables each have garden apartment units and wall unit air conditioning like the subject. The appellant further testified comparables #2 and #3 each have a carport.<sup>2</sup> The comparables have improvement assessments ranging from \$80,626 to \$180,860, or from \$10.66 to \$11.64 per square foot of building area, or from \$13,438 to \$16,442 per apartment unit. At hearing, the appellant asserted the comparables have lower per square foot improvement assessments than the subject, which justifies a reduction in the subject's improvement assessment. However, the appellant acknowledged the comparables are larger buildings than the subject.

The appellant also submitted a brief contending that the subject is in Sycamore but is within the DeKalb School District, which the appellant argued is less desirable than the Sycamore School District. The appellant asserted apartment housing like the subject rents for less in the DeKalb School District, resulting in a fewer number of qualified applicants. The appellant argued properties located within the DeKalb School District are more similar to the subject in location than properties located within the Sycamore School District, even though the subject is in Sycamore.

At hearing, when asked by the Administrative Law Judge about the importance of the school district to tenants, the appellant testified the subject's 2-bedroom units are typically rented to families and the subject's 1-bedroom units are typically rented to singles. The appellant further testified he is familiar with who were the typical tenants of comparables #2 and #3 approximately ten years when he owned these two properties. At that time, the appellant stated about 1/3 of the units were rented to young families and the rest of the units were rented to graduate students or professors. The appellant had no knowledge of how these two properties are currently marketed or who are presently their typical tenants.

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<sup>1</sup> The Parcel Information sheet for comparable #1 indicates this property has 8 bathrooms. The board of review asserted this property has 8 units based on eight addresses found in a USPS search. Based on this evidence, the Board finds this property has 8 units. The property record card presented by the appellant for comparable #3 indicates it has 12 units rather than 9 units as reported by the appellant. However, based on the appellant's personal knowledge of this property and the lack of any remodeling date depicted in the property record card, the Board finds comparable #3 has 9 units.

<sup>2</sup> The property record card for comparable #2 does not depict a carport and the property record card for comparable #3 depicts an 1,836 square foot carport. Based on the appellant's personal knowledge of these two properties and the photographs presented by the appellant, the Board finds these comparables each have a carport.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$60,303, or \$11.28 per square foot of building area, or \$10,051 per apartment unit.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,749. 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 located from one block to 4.9 miles from the subject. Six comparables are in DeKalb and one comparable is in Sycamore, within the same assessment neighborhood code as the subject. The board of review presented a map depicting the locations of both parties comparables in relation to the subject.

The board of review's seven comparables are improved with 3-story apartment buildings of brick exterior construction ranging in size from 5,346 to 6,300 square feet of building area. The buildings were constructed from 1965 to 1977 and each comparable features six apartment units. The comparables have improvement assessments ranging from \$69,886 to \$95,659, or from \$11.84 to \$17.89 per square foot of building area, or from \$11,648 to \$15,943 per apartment unit.

The board of review called its witness, Rich Dyer, DeKalb Township Assessor. Dyer asserted based on the principle of the economies of scale, larger buildings than the subject will have lower per square foot assessments than the subject, so properties closer to the subject in building size are better comparables. Dyer testified the board of review's comparables #5 and #6 are located across the street from the appellant's comparables #2 and #3. Dyer further testified the board of review's comparable #1 is within the Sycamore School District and the remaining comparables are located within the DeKalb School District. Dyer stated the board of review's comparables #2, #3, and #4 are closer in proximity to Northern Illinois University and rent to college students, some of which may have families, whereas the board of review's comparables #5, #6, and #7 rent primarily to families. Dyer testified the subject's subdivision has 40-50 properties, with approximately 12 apartment buildings, including the 8 buildings in the subject's complex and 2 to 4 other apartment buildings. Dyer stated the remaining properties in the subject's subdivision are single-family homes and duplexes.

With regard to the board of review's comparables, Dyer stated these comparables each have garden apartments and wall unit air conditioning like the subject. Dyer testified the board of review's comparable #7 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 building size and number of units. At hearing, Nodurft explained she searched USPS information for each comparable and found eight addresses listed for the appellant's comparable #1, indicating it has 8 apartment units. The board of review further contended its comparables are more similar to the subject in age, building size, exterior

construction, location in the same township, and location in the same school district. The board of review argued that the appellant did not present income and expense data for the subject or the comparables to support the appellant's argument that the subject rents for less than comparable properties in the Sycamore School District.

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 the comparables support the subject's assessment.

### **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 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 has not demonstrated that the subject's rental income is less than other comparable properties due to its location within the DeKalb School District. The appellant did not present any comparative rental data between properties within the DeKalb School District and those within the Sycamore School District or any rental data for the subject and/or the comparables, nine of which are located within the DeKalb School District like the subject. Despite nine of ten comparables in this record being located more than one mile from the subject, the Board shall consider these nine comparables based on their similarity to the subject within the same school district, which both parties mentioned as a locational factor.

The record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, due to substantial differences from the subject in building size. These comparables are from 29% to 66% larger buildings than the subject compared to the board of review's comparables which are the same building size as the subject or are only 4% to 15% larger buildings than the subject. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, the appellant's comparables as substantially larger buildings than the subject would be expected to have lower per square foot improvement assessments than the subject, assuming the similarity of other features and amenities.

The Board also gives less weight to the board of review's comparable #1, which is 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 finds the best evidence of assessment equity to be the board of review's comparables #2 through #7, which are more similar to the subject in building size, age, and features. These comparables have improvement assessments that range from \$69,886 to \$95,659, or from \$11.84 to \$17.89 per square foot of building area, or from \$11,648 to \$15,943 per apartment unit. The subject's improvement assessment of \$77,022 or \$14.41 per square foot of building area, or \$12,837 per apartment unit 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: \_\_\_\_\_

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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