



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

APPELLANT: Kenneth Wojcik
DOCKET NO.: 24-02464.001-R-1
PARCEL NO.: 06-21-179-007

The parties of record before the Property Tax Appeal Board are Kenneth Wojcik, 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: \$14,641
IMPR.: \$113,405
TOTAL: \$128,046

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 2024 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 improved parcel of 10,890 square feet or .25 of an acre which backs to a pond. The property is located in Sycamore, Sycamore Township, DeKalb County.

The appellant contends assessment inequity concerning the land assessment as the basis of the appeal. No dispute was raised concerning the improvement assessment. In support of the land inequity argument, the appellant submitted information on four equity comparables located from 1.5 blocks to 3 blocks from the subject parcel. The comparable parcels range in size from .27 to .37 of an acre or from approximately 11,761 to 16,117 square feet of land area. Each comparable has a land assessment of \$13,160 or from \$0.82 to \$1.12 per square foot of land area. Based on this evidence, the appellant requested a reduced land assessment of \$10,757 or \$0.99 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the tax year 2024 final decision for parcel 06-21-179-007 disclosing the total assessment for the subject property of \$128,046.¹ The subject property has a 2024 land assessment of \$14,641 or \$1.34 per square foot of land area.

In support of its contention of the correct land assessment, the board of review submitted information on nine equity comparables located in the subject's subdivision and within two blocks from the subject along with underlying property record cards and a black and white aerial parcel map depicting a pond with locations in relation to the subject. As depicted in the map, it is not clear that board of review comparables #6, #8 and #9 have pond views, contrary to the data in the grid analysis. The comparable parcels range in size from 10,890 to 13,068 square feet of land area with a pond view. The comparables have land assessments² ranging from \$14,641 to \$17,574 or \$1.34 per square foot of land area.

In a memorandum, the clerk for the board of review explained the subject parcel is one of 29 lots which surround a residential pond. Those lots range in size from 10,890 to 35,284 square feet of land area. In contrast to the subject, the four parcels submitted by the appellant are not located "on the pond block" and are not comparable in that regard.³ The board of review submitted a document entitled "Heron Creek Lot Values" with a subheading "Pond Block Lot values – 2024 Assessment Year" along with an aerial parcel map depicting these parcels, including the subject, which surround a pond. The value document depicts a list of 29 parcel numbers which range in size from .25 to .50 of an acre or from 10,890 to 21,780 square feet of land area. The first 28 parcels each depict a land assessment of \$1.16⁴ or \$1.34 per square foot of land area. The 29th parcel of .50 of an acre or 21,780 square feet is depicted with a land assessment of \$1.57 per square foot of land area. Additional documents were also supplied referencing a land study. In closing, as part of the memorandum, the clerk acknowledged that two of the 29 listed parcels depict differing per square foot land assessments which the clerk surmised "may have extenuating circumstances."

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's land assessment.

Conclusion of Law

The taxpayer contends assessment inequity concerning the land as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the

¹ Inexplicably, the board of review reported the subject total assessment was \$142,687 which included a purported land assessment of \$14,641.

² Examining the property record card for board of review comparable #2, the Board finds an error was made in the grid stating the land assessment for this property. Based on the documentation, comparable #2 has a land assessment of \$14,641 or \$1.34 per square foot of land area.

³ The clerk also noted that the subject's land assessment was not disputed before the board of review. In this regard, the Property Tax Appeal Board finds matters before the Board are deemed *de novo*. The law is clear that proceedings before the Property Tax Appeal Board are considered *de novo* (35 ILCS 200/16-180) or without reference to the actions taken before the board of review. The appellant timely appealed from a final decision which establishes jurisdiction for the appeal without regard to arguments or evidence previously presented.

⁴ The 16th listed parcel of .33 of an acre or 14,375 square feet has a land assessment of \$16,665 or \$1.16 per square foot of land area.

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 parties submitted a total of thirteen suggested equity land comparables located in the same subdivision and relatively close to the subject in proximity. However, the Board has given reduced weight to the appellant's suggested comparable parcels based on the unrefuted assertion none of these parcels back to a pond and/or have a pond view like the subject. The Board has also given reduced weight to board of review comparables #6, #8 and #9 based on the parcel map supplied by the board of review which fails to support the assertion that these parcels either back to the pond or have a pond view.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #3, #4 and #7, which are located on the same pond as the subject and appear to either back to the pond or have a pond view. These comparables have land assessments ranging from \$14,641 to 17,574 or of \$1.34 per square foot of land area. The subject's land assessment of \$14,641 or \$1.34 per square foot of land area is identical on a per square foot basis to the best comparable parcels in this record.

Based on this record and after considering differences in location and/or view, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's lot was inequitably assessed and a reduction in the subject's land 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: _____

November 25, 2025



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kenneth Wojcik
233 Alden
Sycamore, IL 60178

COUNTY

DeKalb County Board of Review
DeKalb County Admin Building
110 East Sycamore
Sycamore, IL 60178