



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

APPELLANT: Christian Swanson
DOCKET NO.: 24-02861.001-R-1
PARCEL NO.: 06-21-179-008

The parties of record before the Property Tax Appeal Board are Christian Swanson, 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: \$15,230
IMPR.: \$132,774
TOTAL: \$148,004

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 property consists of an 11,326 square foot site improved with part 2-story and part 1-story single-family residence of brick and vinyl exterior construction containing 2,921 square feet of living area. The dwelling was built in 2006. Features of the home include a full unfinished basement, central air conditioning, 1 fireplace, and a garage containing 744 square feet of building area. The home overlooks an 8.8-acre pond in the Heron Creek Phase 6 Subdivision and is located in Sycamore, Sycamore Township, DeKalb County.

The appellant contends assessment inequity with respect to the site only as the basis of the appeal. The appellant has not contested the improvement assessment. In support of this argument, the appellant submitted information on four equity comparables located within three blocks of the subject property. The comparables are described as residential lots ranging in size from 11,762 to 16,117 square feet of land area each improved with a single-family residence. Each comparable has a land assessment of \$13,160 or from \$.82 to \$1.13 per square foot of land area. The appellant also submitted GIS maps and property assessment information extracted from the County Assessor's Office for the subject and each of the comparable properties. The

aerial map depicted that the appellant's comparables are not located along the 8.8-acre pond like the subject. Based on this evidence, the appellant requested that the land assessment of the subject be reduced to \$11,187 or \$.99 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,004. The subject property has a land assessment of \$15,230 or \$1.34 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on nine comparable properties. Comparables #1 through #4 are improved with single-family residential homes, while comparables #5 through #9 are land-only equity comparables. Each comparable is located within the same block as the subject property and within the same Heron Creek Phase 6 subdivision. The comparable sites range in size from 10,890 to 14,810 square feet of land area. The comparables range in land assessments from \$14,641 to \$19,917 with each site having land assessment of \$1.34 per square foot of land area. The board of review also calculated the price per square foot of total assessments for comparables #1 through #4 (the improved sites) by dividing the total assessments (land and improvements) by the size of the improvements only.

In further support of its contention of the correct assessment, the board of review submitted a memorandum contending that the subject's Heron Creek Subdivision Phase 6 contains a total of 152 taxable lots with 29 of the lots (including the subject property) surrounding an 8.8-acre pond. The board of review argued that none of the appellant's four comparable properties surround the pond, and each of the appellant's comparables is improved with homes significantly dissimilar in style and/or age from the subject dwelling. Conversely, the board of review's nine comparables are each located along the pond with comparables #1 through #4 being improved with dwellings similar to that of the subject and comparables #5 through #9 being unimproved sites.

Additionally, the board of review submitted a land study of all lot values situated around the pond with all but two lots having land assessments of \$1.34 per square foot of land area which is identical to the subject's land assessment on a per square foot of land area basis. The board of review also submitted lot value study of the entire Heron Creek neighborhood containing 152 taxable parcels with all but eight parcels having land assessments of \$1.34 per square foot of land area. Finally, the board of review analyzed the overall assessment of the subject property (land and improvements) compared to the appellant's comparables and board of review's comparables #1 through #4 (improved lots only). The board of review concluded that the subject's overall assessed value per square foot basis is lower than both the appellant's and the board of review's comparables when dividing the total assessment by the size of the living area of the dwellings only. Based on this evidence and argument, the board of review requested an increase in the subject's improvement assessment and a confirmation of the subject's land assessment.

Conclusion of Law

The taxpayer contends land 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 no change in the subject's land or improvement assessment is warranted.

Initially, with regard to the board of review's calculation of the price per square foot of TOTAL assessed value (land and improvement) for the subject and each of the party's comparables is unfounded. The board of review's calculation of dividing the total assessment (land and improvement) by the size of the living area of the improvement only is not only bad math but also does not address the appellant's basis of the appeal which is alleged to be unequal assessment of the subject's land only. Given that the appellant is not disputing the improvement assessment, in addition to the board of review's erroneous calculation of the total assessment per square foot, the Board finds that the board of review's request for an increase to the subject's improvement assessment is unsupported.

The parties submitted a total of thirteen equity comparables to support their respective positions with respect to the subject's land assessment. The Board finds the comparables submitted by the board of review to be more similar to the subject as they are each located along the pond as is the subject, where none of the appellant's comparables are located along the pond. Furthermore, the board of review submitted lot value study of the entire Heron Creek neighborhood containing 152 taxable parcels with all but eight parcels having land assessments of \$1.34 per square foot of land area which is identical to the subject's land assessment on a per square foot basis.

Therefore, based on this record the Board finds that the appellant did not establish by clear and convincing evidence that the subject land is inequitably assessed and, therefore, a reduction in the subject's land assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that several lots located in the subject's Heron Creek Phase 6 subdivision area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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 23, 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

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