



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

APPELLANT: John Mataitis  
DOCKET NO.: 24-02881.001-R-1  
PARCEL NO.: 06-21-179-027

The parties of record before the Property Tax Appeal Board are John Mataitis, 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 **A Reduction** 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:** \$13,131  
**IMPR.:** \$107,825  
**TOTAL:** \$120,956

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 a 1-story dwelling of vinyl and brick exterior construction with 2,336 square feet of living area. The dwelling was constructed in 2005 and is approximately 19 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 682 square foot garage. The property has an approximately 11,326 square foot site and is located in Sycamore, Sycamore Township, DeKalb County.

The appellant contends assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables located in the same assessment neighborhood code and within one mile of the subject property. Four comparables have land and building assessments and four additional comparables have land only assessments. The comparables have varying degrees of similarity when compared to the subject in location, dwelling size, design, age and features. Eight comparables have land assessments ranging from \$13,160 to \$146,932 or from

\$0.82 to \$1.81 per square foot of land area. Four comparables have improvement assessments ranging from \$35,239 to \$113,244 or from \$8.98 to \$51.24 per square foot of living area. The appellant also submitted several pages with assessment information for property in the subject's market area along with a copy of a stipulation for the 2022 tax year wherein the Property Tax Appeal Board lowered the subject's total assessment to \$101,304.

The appellant submitted a copy of the DeKalb County final decision which disclosed the subject property is an owner-occupied residence.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$99,254 with a land assessment of \$11,187 or \$0.99 per square foot of land area and an improvement assessment of \$88,067 or \$37.70 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,383. The subject has a land assessment of \$15,230 or \$1.34 per square foot of land area and an improvement assessment of \$123,153 or \$52.72 per square foot of living area. The notes on appeal also disclosed the 2023 tax year was the first year of the subject's general assessment period and that an equalization factor of 1.0951 was applied in Sycamore Township for tax year 2024.

In support of its contention of the correct assessment, the board of review submitted information two grid analyses, one containing information on four improvement only equity comparables and a second grid containing information on nine land only comparables and. The comparables are located in the same assessment neighborhood code as the subject property and from next door to two blocks from the subject. The comparables have varying degrees of similarity when compared to the subject in location, age, design, dwelling size and features. The nine land only comparables have land assessments ranging from \$14,641 to \$17,574 or \$1.34 per square foot of land area. The four improvement only comparables have improvement assessments that range from \$115,221 to \$153,891 or from \$55.69 to \$67.91 per square foot of living area.

The board of review also submitted a brief critiquing the appellant's comparables, contending its comparables are overall more similar to the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The appellant submitted rebuttal comments contending the burden of proof has been met by the weight and equity of the evidence.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Property Tax Appeal Board takes official notice that the subject property was the subject matter of an appeal before the Board for the 2023 tax year under Docket No. 23-03723. (86 Ill.Admin.Code §1910.90(i)). In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$110,452 based on an agreement between the parties. Furthermore, the Board finds that the subject property for tax year 2024 is an owner-occupied residence, which was not refuted by the board of review.

### **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.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 a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the total assessment as established by the Board for the 2023 tax year of \$110,452 shall be carried forward to the 2024 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

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.

The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2023 tax year under Docket No. 23-03723 in which a decision was issued based upon an agreement between the parties reducing the subject's total assessment to \$110,452. The record indicates the subject property is an owner-occupied residence and that 2023 and 2024 are within the same general assessment period. The record further indicates that an equalization factor of 1.0951 was applied in Sycamore Township for the 2024 tax year. There was no evidence showing the subject property recently sold establishing a different fair cash value or the decision of the Property Tax Appeal Board has been reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus application of Sycamore Township's 2024 equalization factor of 1.0951. ( $\$110,452 \times 1.0951 = \$120,956$ )

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

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