



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

APPELLANT: Elizabeth Appel  
DOCKET NO.: 24-02883.001-R-1  
PARCEL NO.: 06-21-127-012

The parties of record before the Property Tax Appeal Board are Elizabeth Appel, 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:** \$15,817  
**IMPR.:** \$97,524  
**TOTAL:** \$113,341

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 exterior construction with 1,803 square feet of living area. The dwelling is approximately 15 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 693 square foot garage. The property has a 0.27 of an acre, or 11,761 square foot site and is located in Sycamore, Sycamore Township, DeKalb County.

The appellant contends assessment inequity regarding only the land assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within two blocks of the subject. The parcels range in size from 0.27 to 0.37 of an acre, or from 11,761 to 16,117 square feet, of land area. The comparables have land assessments of \$13,160 or from \$0.82 to \$1.12 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$11,618.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,341. The subject property has a land assessment of \$15,817 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 four equity comparables located two or four blocks from the subject. The comparables have 10,890 or 12,197 square foot sites with land assessments of \$14,641 and \$16,404 or of \$1.34 per square foot of land area.

The board of review submitted a brief contending that the appellant's comparables #2, #3, and #4 differ from their reported dwelling size, exterior construction, or age and the appellant's comparable #1 is located four blocks from the subject, not two blocks from the subject. The board of review submitted a list of all 152 taxable parcels within the subject's neighborhood, with only eight having different per square foot assessments from \$0.82 to \$1.57. The average is \$1.33 per square foot of land area. The board of review submitted a map of the neighborhood depicting that some lots are on a pond and some lots are adjacent to a park.<sup>1</sup> Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3, which are less similar to the subject in site size than the other comparables in this record. The Board finds the best evidence of land assessment equity to be the appellant's comparables #1 and #4 and the board of review's comparables, which are more similar to the subject in site size and are located within four blocks of the subject. These comparables have land assessments that range from \$13,160 to \$16,404 or from \$1.04 to \$1.34 per square foot of land area. The subject's land assessment of \$15,817 or \$1.34 per square foot of land area falls within the range established by the best comparables in this record.

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

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<sup>1</sup> The Board notes it is unclear from the map where the subject and the parties' comparables are located as no PINs are provided on the map and the lot numbers in the parcel information reports do not appear to correspond to the lot numbers shown on the map.

properties located in the same 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's land is inequitably assessed. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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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