



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

APPELLANT: Ronald Milner
DOCKET NO.: 24-02886.001-R-1
PARCEL NO.: 06-21-101-005

The parties of record before the Property Tax Appeal Board are Ronald Milner, 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: \$18,160
IMPR.: \$110,399
TOTAL: \$128,559

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 parcel of .31 of an acre or 13,504 square feet of land area is improved with a dwelling. 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. In support of this argument, the appellant submitted information on four equity comparables located within 2½ blocks from the subject, each of which is improved with a dwelling. The comparable parcels range in size from .27 to .37 of an acre or from 11,761 to 16,117 square feet of land area. The comparables each have 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 \$13,339 or \$0.99 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 \$128,559. The subject property has a land assessment of \$18,160 or \$1.34 per square foot of land area and an improvement assessment of \$110,399.

In a memorandum, the board of review reported that the subject residential lot in Heron Creek Subdivision is one of 152 assessable parcels. Eight of the parcels present land assessments ranging from \$0.82 to \$1.57 per square foot of land area.

To address the land assessment argument, the board of review submitted a lot value study for the neighborhood revealing eight parcels with differing per square foot land assessments ranging from \$0.82 to \$1.57 per square foot of land area. Based on this data, the board of review contends the average per square foot land assessment is \$1.33 and the subject has a land assessment of \$1.34 per square foot.

In support of its contention of the correct land assessment, the board of review submitted information on six equity comparables located within 4½ blocks of the subject property which are each improved with residential dwellings. The parcels range in size from 11,761 to 23,431 square feet of land area. The comparables have land assessments ranging from \$13,637 to \$23,431 or from \$1.00 to \$1.34 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

Conclusion of Law

The taxpayer contends assessment inequity concerning the land assessment 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 land assessment is not warranted.

In Showplace Theatre v. Property Tax Appeal Board, 145 Ill. App. 3d 774 (2nd Dist. 1986), the appellant only appealed the land value. The basis for judicial review was whether Showplace could appeal only the land valuation, thereby limiting the Property Tax Appeal Board's jurisdiction. The Appellate Court affirmed the Property Tax Appeal Board's decision of reducing the subject's land assessment, but increasing the improvement assessment based on its recent sale. The Appellate Court found assessments are based on real property consisting of both land and improvements. An appeal to the Property Tax Appeal Board includes both the land and improvements and together they constitute a single assessment. Likewise, in National City Bank Of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002), the court held the Property Tax Appeal Board was amply justified in giving little weight to valuation evidence since it valued only part of the property. The court did not find any error by the Property Tax Appeal Board in rejecting a "piecemeal approach" by which the petitioner sought to challenge only the valuation of only a portion of the entire property.

The parties submitted ten suggested land equity comparables to support their respective positions before the Property Tax Appeal Board. The comparable lots range in size from 11,761 to 23,431 square feet of land area, while the subject falls within the range at 13,504 square feet of land area. These comparables have land assessments ranging from \$13,160 to \$23,431 or from \$0.82 to \$1.34 per square foot of land area. The subject's land assessment of \$1.34 per square foot of land area falls within the range established by the 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 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.

Based on this record and after considering adjustments to variations in lot size, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land 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: _____

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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