FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Daniel McConkie
DOCKET NO.: 25-03170.001-R-1
PARCEL NO.: 06-21-128-010

The parties of record before the Property Tax Appeal Board are Daniel McConkie, 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:	$19,937
IMPR.:	$114,432
TOTAL:	$134,369

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 2025 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 two-story dwelling of brick and vinyl exterior construction with 2,302 square feet of living area.[1] The dwelling was constructed in 2004 and is approximately 21 years old. Features of the property include a full basement with finished area, central air conditioning, three full bathrooms, one half bathroom, a fireplace and a garage with 672 square feet of building area. The property has an approximately .32-acre or 13,939 square foot site and is located in Sycamore, Sycamore Township, DeKalb County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four

[1] The parties differ slightly as to the size of the subject dwelling. Each party provided a property record card of the subject property depicting the dwelling with a two-story area containing 1,138 square feet of ground floor area or 2,276 square feet of living area and a one-story area with 26 square feet of living area, when added together equals a total of 2,302 square feet of living area.

equity comparables that have the same assessment neighborhood code as the subject and are located 50 feet to two blocks from the subject property. The comparables are improved with two-story dwellings of vinyl, aluminum or brick and vinyl exterior construction ranging in size from 3,000 to 3,052 square feet of living area. The dwellings are from 15 to 21 years old. Each comparable has a full basement, central air conditioning, two full bathrooms, a fireplace and a garage ranging in size from 660 to 1,122 square feet of building area. Three comparables each have an additional half bathroom. The comparables have improvement assessments that range from $98,762 to $121,891 or from $32.37 to $40.21 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $85,450 or $37.12 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 $134,369. The subject has an improvement assessment of $114,432 or $49.71 per square foot of living area.

In response to the appeal, the board of review argued that none of the appellant's comparables have finished basements.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that are located within same assessment neighborhood as the subject and from one to three blocks from the subject property. The comparables are improved with two-story dwellings of vinyl or brick and vinyl exterior construction ranging in size from 2,185 to 2,452 square feet of living area. The dwellings were built in 2004 or 2005. The comparables each have a full basement with finished area, central air conditioning and a garage ranging in size from 529 to 1,120 square feet of building area. Each comparable has two or three full bathrooms and one or two half bathrooms[2]. Four comparables each have a fireplace. The comparables have improvement assessments that range from $111,992 to $138,848 or from $51.25 to $59.75 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted nine equity comparables for the Board's consideration. The Board has given reduced weight to the appellant's comparables due to their significantly larger dwelling sizes, when compared to the subject.

[2] The bathroom count for the comparables are found in the property record cards provided by the board of review.

The Board finds the best evidence of assessment equity to be the five comparables submitted by the board of review, which are similar to the subject in location, dwelling size, design and age. However, the Board finds the comparables have varying degrees of similarity when compared to the subject in bathroom count, basement finish, fireplace count and garage size, when compared to the subject, suggesting adjustments for these differences would be required to make the comparables more equivalent to the subject. Nevertheless, these five comparables have improvement that range from $111,992 to $138,848 or from $51.25 to $59.75 per square foot of living area. The subject property's improvement assessment of $114,432 or $49.71 per square foot of living area falls within the range established by the best comparables in the record in terms of overall improvement assessment but below the range on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 presented.

Based on this record, the Board finds a reduction in the subject's 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:

C E R T I F I C A T I O N

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: October 20, 2026

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 9-215 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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