



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

APPELLANT: Christopher Zito
DOCKET NO.: 13-02436.001-R-1
PARCEL NO.: 02-33-159-007

The parties of record before the Property Tax Appeal Board are Christopher Zito, the appellant, and the Kane County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Kane County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$15,917
IMPR.: \$49,231
TOTAL: \$65,148

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kane County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 is improved with a two-story single family dwelling of frame construction with a vinyl siding exterior that contains 2,831 square feet of living area. The dwelling was constructed in 2007. Features of the dwelling include an unfinished basement, central air conditioning and an integral two-car garage with 529 square feet of building area. The property has a 7,647 square foot site and is located in Pingree Grove, Rutland Township, Kane County.

The appellant contends assessment inequity with respect to the improvement assessment and overvaluation as the basis of the appeal. In support of these arguments the appellant submitted information on four comparables improved with two-story dwellings

that ranged in size from 2,831 to 2,857 square feet of living area. The dwellings ranged in age from two to six years old. Each comparable has a basement, central air conditioning and an integral garage with 529 square feet of building area. These properties have sites ranging in size from 6,984 to 9,422 square feet of land area. These properties had improvement assessments that ranged from \$43,082 to \$49,793 or from \$15.22 to \$17.59 per square foot of living area. These same comparables sold from September 2009 to March 2012 for prices ranging from \$190,000 to \$239,900 or from \$66.50 to \$84.74 per square foot of living area, including land. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$45,543 or \$16.09 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$61,460 which reflects a market value of approximately \$184,380 or \$65.13 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,070. The subject's assessment reflects a market value of \$228,370 or \$80.67 per square foot of living area, including land, when applying the 2013 three year median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$60,153 or \$22.95 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables identified by the township assessor. The comparables were improved with two-story dwellings of frame construction with vinyl siding exteriors that had either 2,831 or 2,847 square feet of living area. The dwellings were constructed from 2005 to 2012. Each comparable had a basement, central air conditioning and an integral garage with 529 square feet. The comparables had improvement assessments that ranged from \$48,624 to \$58,839 or from \$17.18 to \$20.78 per square foot of living area. These same comparables sold from June 2010 to September 2012 for prices ranging from \$228,232 to \$239,900 or from \$80.62 to \$84.74 per square foot of living area, including land. Board of review comparable #2 was the same property as appellant's comparable #4.

In rebuttal the appellant asserted that the four comparables he submitted had an average improvement assessment of \$47,638 and the subject's assessment is \$17,435 above this average. He also stated that the board of review comparables had an average improvement assessment of \$52,135 and the subject's assessment is \$12,848 above this average.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the record contains seven comparables submitted by the parties that were all similar to the subject in style, size and features. The comparables were also relatively similar to the subject in age. These comparables had improvement assessments that ranged from \$15.22 to \$20.78 per square foot of living area. The subject's improvement assessment of \$22.95 per square foot of living area falls above the range established by the comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified.

The appellant also marked comparable sales as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds, after considering the reduction to the subject's assessment based on assessment inequity as found herein, a further reduction based on overvaluation 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.

Chairman



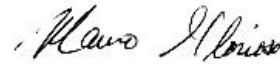
Member



Member



Member



Member



Acting 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: March 18, 2016



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 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 the subsequent year 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.

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.