



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

APPELLANT: Steve & Mary Wuest  
DOCKET NO.: 13-02540.001-R-1  
PARCEL NO.: 03-20-178-002

The parties of record before the Property Tax Appeal Board are Steve & Mary Wuest, the appellants; and the Kane 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 **Kane** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$14,825  
**IMPR.:** \$57,680  
**TOTAL:** \$72,505

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 part two-story and part one-story dwelling of frame construction with 2,788 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 484 square feet of building area. The property has a 21,850 square foot site and is located in West Dundee, Dundee Township, Kane County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with three two-story dwellings and one part two-story and part one-story dwelling that ranged in size from 2,723 to 2,928 square feet of living area. Each of the dwellings was 36 years old. The comparables were located 1.7 miles from the subject property in the Smokerise subdivision while the subject property is located in the Tara subdivision. Each comparable had a basement, central air conditioning, one fireplace and a garage ranging in size from 572 to 759 square feet of

building area. The properties had sites ranging in size from 44,867 to 70,567 square feet of land area. The comparables had improvement assessments ranging from \$64,183 to \$73,484 or from \$22.92 to \$26.08 per square foot of living area. Their land assessments ranged from \$14,709 to \$23,135 or \$.33 per square foot of land area. Based on this evidence the appellants requested the subject's land assessment be reduced to \$7,163 and the improvement assessment be reduced to \$56,077.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,505. The subject property has a land assessment of \$14,825 or \$.68 per square foot of land area and an improvement assessment of \$57,680 or \$20.69 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables to support the improvement assessment and five equity comparables to support the land assessment.

The five land comparables were located in the subject's subdivision and ranged in size from approximately 21,780 to 28,750 square feet of land area. These properties had land assessments ranging from \$22,204 to \$29,309 or \$1.02 per square foot of land area.

The three comparables used to demonstrate improvement assessment equity were composed of part two-story and part one-story dwellings that ranged in size from 2,662 to 2,720 square feet of living area. The dwellings were constructed in 1965 or 1986. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces and a garage ranging in size from 462 to 876 square feet of building area. Two comparables were located in the subject's subdivision and one comparable was located in a different subdivision than the subject property. These properties had improvement assessments ranging from \$67,400 to \$76,634 or from \$25.01 to \$28.70 per square foot of living area.

### **Conclusion of Law**

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

With respect to the land inequity argument the Board finds the best comparables to be those submitted by the board of review. Each comparable was located in the subject's subdivision and each had a land assessment of \$1.02 per square foot of land area. The subject's land assessment of \$.68 per square foot of land area is below each of these comparables on a square foot basis. Less weight was given the land comparables provided by the appellants as they differed from the subject site in size and location. Based on this record the Board finds the appellants 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.

With respect to the improvement assessment the record contains seven comparables submitted by the parties to support their respective positions. The dwellings offered varying degrees of similarity to the subject dwelling with six of the dwellings being older than the subject home and five being located in different subdivisions than the subject property. Nevertheless, these comparables had improvement assessments that ranged from \$22.92 to \$28.70 per square foot of living area. The subject's improvement assessment of \$20.69 per square foot of living area falls below the range established by the comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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.



Chairman



Member



Member



Member



Acting 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 23, 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.