



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

APPELLANT: Art Stoll
DOCKET NO.: 13-02985.001-R-1
PARCEL NO.: 06-30-352-004

The parties of record before the Property Tax Appeal Board are Art Stoll, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd in Chicago, and the Kane County Board of Review.

Based on the facts and exhibits presented, 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: \$31,781
IMPR.: \$95,993
TOTAL: \$127,774

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 consists of a one-story dwelling of brick construction with 3,521 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full walkout-style basement, central air conditioning, two fireplaces on one stack and an attached 1,044 square foot garage. The property has a 1.35-acre site and is located in Elgin, Elgin Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on four equity comparables. The comparable parcels have the same street name as the subject property and

consist of part one-story and part two-story frame and brick dwellings that were built between 1993 and 2005. The homes range in size from 3,362 to 4,964 square feet of living area. No foundation information was provided for any of the comparables. Each dwelling has central air conditioning and three comparables have one or two fireplaces. Each comparable has a garage ranging in size from 738 to 899 square feet of building area. The comparables have improvement assessments ranging from \$73,924 to \$119,485 or from \$21.51 to \$24.07 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$81,879 or \$23.25 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 \$127,774. The subject property has an improvement assessment of \$95,993 or \$27.26 per square foot of living area.

In support of its contention of the correct assessment the board of review through the township assessor submitted an assessor memorandum and information on eight equity comparables. In the memorandum, the assessor noted that the appellant's comparable dwellings differed in design from the subject one-story dwelling which typically will have a "higher cost per square foot due to the larger area of foundation than a 2 story structure."

The eight comparables consist of one-story frame, brick or brick and frame dwellings that were built between 1971 and 2007. The homes range in size from 2,918 to 3,856 square feet of living area. Each comparable has a basement, three of which are walkout-style and four of which have finished area. Each dwelling has central air conditioning and seven comparables have one or two fireplaces. Each comparable has a garage ranging in size from 814 to 1,274 square feet of building area. The comparables have improvement assessments ranging from \$77,605 to \$112,830 or from \$25.38 to \$31.48 per square foot of living area.

Based on this evidence and argument, 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 parties submitted a total of 12 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the appellant's comparables as these part one-story and part two-story dwellings differ from the subject one-story dwelling. The Board has also given reduced weight to board of review comparables #6, #7 and #8 as these properties differ in age and/or in-ground pool amenity when compared to the subject property.

The Board finds the best evidence of assessment equity to be board of review comparables #1 through #5. These properties consist of one-story frame, brick or brick and frame dwellings that were built between 1988 and 1999. The homes range in size from 3,271 to 3,856 square feet of living area with basements, one of which is a walkout-style and two of which have finished areas. These comparables had improvement assessments that ranged from \$90,670 to \$112,830 or from \$27.74 to \$31.48 per square foot of living area. The subject's improvement assessment of \$95,993 or \$27.26 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.