



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

APPELLANT: James Pagano  
DOCKET NO.: 14-00828.001-R-1  
PARCEL NO.: 02-28-103-003

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

Based on the facts and exhibits presented in this matter, 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:** \$15,630  
**IMPR.:** \$54,950  
**TOTAL:** \$70,580

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 2014 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 single-family dwelling of frame and brick exterior construction with 1,850 square feet of living area. The dwelling was constructed in 2012. Features of the home include a full basement, central air conditioning and an attached two-car garage of 440 square feet of building area. The property has a 6,534 square foot site and is located in Pingree Grove, Rutland Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on four equity comparables located within a block of the subject property. The comparables consist of one-story frame and brick dwellings there were 4 or 6 years old. The comparable dwellings range in size from 1,591 to 1,850 square feet of living area with unfinished basements, central air conditioning and a garage ranging in size from 420 to 735 square feet of building area. Three of the comparables also have

a fireplace. The properties have improvement assessments ranging from \$52,851 to \$56,950 or from \$29.70 to \$33.22 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$54,950 or \$29.70 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 \$84,080. The subject property has an improvement assessment of \$68,450 or \$37.00 per square foot of living area.

The board of review through the township assessor submitted a grid reiterating the appellant's comparables along with information on six equity comparables in support of the subject's assessment. As to the appellant's comparables, according to the assessing officials, only two of the appellant's comparables each have a fireplace.

On behalf of the board of review, the assessor presented six comparables located within .3 of a mile of the subject. The comparables consist of one-story frame and brick dwellings there were 1 or 4 years old. The comparable dwellings each contain 1,850 square feet of living area. Three of the comparables have full basements, one of which has finished area. Each home has central air conditioning and a garage ranging in size from 440 to 830 square feet of building area. One of the comparables also has a fireplace. The properties have improvement assessments ranging from \$66,071 to \$75,004 or from \$35.71 to \$40.54 per square foot of living area.

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

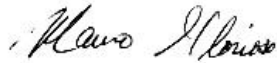
The parties submitted a total of 10 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 due to its smaller living area square footage when compared to the subject. The Board has also given reduced weight to board of review comparables #1, #5 and #6 as these dwellings lack basements. Additionally, the Board has given reduced weight to board of review comparable #3 which has a partially finished basement which is a superior amenity when compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 along with board of review comparables #2 and #4. The comparables have varying degrees of similarity to the subject in age, size, fireplace amenity and/or garage size. These comparables

had improvement assessments that ranged from \$29.70 to \$38.52 per square foot of living area. The subject's improvement assessment of \$37.00 per square foot of living area falls within the range established by the best comparables in this record, but does not appear to be equitable when giving due consideration to the most similar comparable, appellant's #1, which differs only slightly in age and has a patio which is not a feature of the subject dwelling. This most similar comparable has an improvement assessment of \$29.77 per square foot of living area.

Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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:

August 19, 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.