



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

APPELLANTS: Bruce & Debbie Maliska  
DOCKET NO.: 14-01742.001-R-1  
PARCEL NO.: 15-17-178-015

The parties of record before the Property Tax Appeal Board are Bruce & Debbie Maliska, 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:** \$8,372  
**IMPR.:** \$52,652  
**TOTAL:** \$61,024

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 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 two-story dwelling of brick and frame exterior construction with 2,122 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a two-car garage that contains 596 square feet of building area. The property has a 9,583 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellants' submitted information on three comparables located within two blocks of the subject property. The comparables are improved with two-story single family dwellings of frame or brick and frame exterior construction and are 20 or 21 years old. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 231 to 400 square feet of building area. The comparables have sites ranging from approximately 7,841 to 9,583 square feet of land area. The dwellings range in size from 1,980 to

2,226 square feet of living area and have improvement assessments that range from \$50,140 to \$59,941 or from \$25.30 to \$26.93 per square foot of living area. The comparables sold from April 2013 to October 2013 for prices ranging from \$149,000 to 170,000 or from \$66.94 to \$85.77 per square foot of living area, land included. Based on this evidence the appellants requested the subject's assessment be reduced \$51,024.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,024. The subject's assessment reflects a market value of \$183,310 or \$86.39 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Kane County of 33.29% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review through the township assessor submitted correspondence that stated the appellants' comparable sale #2 was a foreclosure and comparable sale #3 was a short sale.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales. Two of the comparables are located on the same street as the subject. The comparables are improved with two-story single family dwellings of frame exterior construction and were built in 1996 or 1999. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 400 to 440 square feet of building area. The land size was not disclosed. The dwellings range in size from 2,016 to 2,074 square feet of living area and sold from June 2012 to October 2013 for prices ranging from \$198,000 to \$210,100 or from \$98.21 to \$101.30 per square foot of living area, land included.

In support of the contention that the subject property is equitably assessed the board of review through the township assessor submitted information on three equity comparables. The comparables are improved with two-story single family dwellings of frame exterior construction and were built in 1996 or 1997. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 400 to 405 square feet of building area. The dwellings range in size from 2,120 to 2,186 and have improvement assessments that range from \$61,438 to \$64,906 or from \$28.98 to \$30.05 per square foot of living area.<sup>1</sup>

### **Conclusion of Law**

The taxpayers argued in part that the market value of the subject property is not accurately reflected in its assessed valuation. 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 the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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<sup>1</sup> The board of review grid analysis discloses that the assessments from the board of review equity comparables are from the assessment year 2012.

As to two of the comparable sales presented by the appellants, the board of review noted the properties sold as foreclosure or short sale properties. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider the sale of foreclosure and/or short sale properties in revising and correcting the subject's assessment.

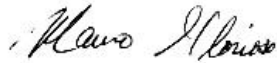
The parties' submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparable #2 as this sale occurred in June 2012, which is dated and less indicative of fair market value as of the subject's January 1, 2014 assessment date. The Board finds that the remaining comparables have varying degrees of similarity in location, age, dwelling size and other features when compared to the subject. These comparables sold from April 2013 to October 2013 for prices ranging from \$149,000 to \$210,000 or from \$66.94 to \$101.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$183,310 or \$86.39 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted on this basis.

The appellants also contended unequal treatment in the subject's assessment as a basis of the appeal 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.

The parties' submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the board of review comparables based on the board of review's grid analysis stating the assessment year was 2012, in which the subject's assessment does not match the Board of Review – Notes on Appeal for 2014. The Board finds the best evidence of assessment equity to be appellants' comparables. The Board finds that these comparables have varying degrees of similarity in location, age, dwelling size and other features when compared to the subject. These comparables had improvement assessments that ranged from \$50,140 to \$59,941 or from \$25.30 to \$26.93 per square foot of living area. The subject's improvement assessment of \$52,652 or \$24.81 per square foot of living area falls below the range established by the best 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 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 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 appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment 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.



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: October 21, 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.