



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

APPELLANT: Rommie Nashif
DOCKET NO.: 14-02301.001-R-1
PARCEL NO.: 05-12-227-021

The parties of record before the Property Tax Appeal Board are Rommie Nashif, 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: \$16,385
IMPR.: \$76,483
TOTAL: \$92,868

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 two-story dwelling of frame and brick exterior construction with 2,660 square feet of living area. The dwelling was constructed in 2011. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 580 square foot garage. The property has a .28-acre site and is located in Elgin, Plato Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute has been raised concerning the land assessment. In support of this argument the appellant submitted information on eight equity comparables located within three blocks of the subject property.¹ The comparables consist of two-story vinyl

¹ Both pages of comparables are each numbered 1 through 4. To the extent necessary, the second set of comparables will be referred to as 1B, 2B, etc.

or stone and vinyl dwellings that were no more than 4 years old. The dwellings each contain 2,660 square feet of living area and feature unfinished basements, central air conditioning and a 583 square foot garage. These comparables have improvement assessments ranging from \$74,139 to \$76,903 or from \$27.87 to \$28.91 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$76,483 or \$28.75 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 \$98,635. The subject property has an improvement assessment of \$82,250 or \$30.92 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the Plato Township Assessor along with additional comparable data. The assessor noted that the appellant provided eight comparable properties that were similar to the subject but assessed less. "While the homes are the same size and model there are a few differences" according to the assessor who noted that the subject property had been a model home and therefore has "a few other upgrades including a tray ceiling in the master bedroom and a gourmet kitchen." The subject dwelling also has some brick work on the front of the home. The assessor also contended that the subject dwelling has an "extra air conditioner and plumbing fixture."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six equity comparables located within .25 of a mile of the subject property. The comparables consist of two-story frame, frame and stone or frame and masonry dwellings that were no more than 2 years old. The dwellings range in size from 2,448 to 2,660 square feet of living area and feature basements, central air conditioning and a garage ranging in size from 440 to 580 square foot garage. These comparables have improvement assessments ranging from \$76,941 to \$85,690 or from \$30.13 to \$32.21 per square foot of living area. The assessor contends that the subject dwelling appears to be the only home with an extra air conditioner and plumbing fixture.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that the subject dwelling does not have two air conditioning units and submitted Exhibit A depicting only one unit along with a letter from the developer who also asserted the subject has only one air conditioning unit and one additional plumbing fixture in the master bath. As to the deck feature of the subject, the appellant contends that five of the appellant's comparables have larger decks which are brick or concrete than the subject property's deck.

Lastly, the appellant notes that the assessor has taken the position that the subject dwelling, having been formerly a model home, is significantly different than the appellant's comparable properties. The appellant argued that the assessor provided no documentation or support for this contention. Additionally, the assessor has utilized dwellings that are no more than 2 years old to justify the assessment of the subject property.

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 14 equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject property. The board of review contended and the appellant did not dispute that the subject has a tray ceiling in the master bedroom. The appellant in rebuttal disputed the contention that the subject property has two air conditioning units, when it only has one unit which the board of review did not dispute by submission of surrebuttal. The appellant also noted that there are difference in the deck and patio amenities of the comparables when compared to the subject. The final difference between the properties is year of construction with the subject being 3 years old as of the assessment date at issue.

Due to differences in age and/or dwelling size, the Property Tax Appeal Board has given reduced weight to board of review comparables #2, #4, #5 and #6. The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #2 and #3. These comparables had improvement assessments that ranged from \$27.87 to \$32.21 per square foot of living area. The subject's improvement assessment of \$30.98 per square foot of living appears to be excessive when giving due consideration to the subject's year of construction of 2011 in comparison to the most similar comparables. 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: September 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.