



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

APPELLANT: Andrea Preston  
DOCKET NO.: 14-02308.001-R-1  
PARCEL NO.: 11-13-253-018

The parties of record before the Property Tax Appeal Board are Andrea Preston, 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 **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:** \$33,313  
**IMPR.:** \$193,824  
**TOTAL:** \$227,137

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 wood and stone exterior construction with 4,575 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full lookout-style basement with finished area, central air conditioning, two fireplaces and an 876 square foot attached garage. The property has a 20,118 square foot site and is located in Geneva, Blackberry Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on four equity comparables located within less than one-mile from the subject property. The comparable dwellings consist of two-story stone and stucco or brick and cedar dwellings that were approximately 14 years old. The homes range

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<sup>1</sup> While the appellant also marked "comparable sales" as a basis of the appeal in Section 2d of the Residential Appeal petition, besides the March 2012 sale of the subject property for \$650,000, the appellant did not provide any evidence of recent sales of the comparable properties she presented with this appeal.

in size from 4,135 to 4,595 square feet of living area and feature basements, central air conditioning and one to three fireplaces. Each comparable has a three-car garage and comparable #1 also has a pool. The comparables have improvement assessments ranging from \$135,910 to \$185,822 or from \$32.71 to \$40.44 per square foot of living area.

As part of the submission, the appellant included various property record card printouts of the comparables along with handwritten remarks about the differences between these properties and the subject property. As to the subject property, the appellant noted that her parcel is larger than the comparable parcels and on a corner, but also backs up to five different yards which removes its privacy. The subject dwelling is surrounded by "smaller pre fab homes" which are dissimilar to some of the custom larger homes in the neighborhood. Appellant's comparable #1 is across the street from the subject, has a pool and consists of a pie-shaped lot that backs up to three lots. Appellant's comparable #2 is a golf course lot for which the assessment was not changed for tax year 2014. Appellant's comparable #3 is located within .5 of a mile of the subject, is surrounded by custom homes with a full brick front custom construction with an unchanged assessment for tax year 2014. Appellant's comparable #4 is similar in style and builder to the subject, is located on the golf course and has been given a reduced assessment for 2014.

Based on this evidence and argument, the appellant requested a reduced improvement assessment of \$179,812 or \$39.30 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 \$227,137. The subject property has an improvement assessment of \$193,824 or \$42.37 per square foot of living area.

In response to the appeal, the board of review submitted memoranda and comparable data prepared by the Blackberry Township Assessor's Office. The assessor contends that the subject property is grouped with "other high-end homes" which are classified based on dwelling size, complexity of the build and quality of construction material. Each of the comparables presented by the appellant were asserted to be of a lesser grade than the subject dwelling including the intricacy of the roof-lines and the detail placed in the materials and general design used in the homes differs from the subject.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparable dwellings consist of a 1.5-story and two, two-story wood and stone or brick and cedar dwellings that were built in 2000 or 2005. The homes range in size from 4,016 to 4,759 square feet of living area and feature basements with finished area, central air conditioning and a garage ranging in size from 808 to 1,257 square feet of building area. Two of the comparables have one and two fireplaces, respectively. Comparables #2 and #3 have walkout and lookout basements, respectively. The comparables have improvement assessments ranging from \$191,304 to \$207,772 or from \$41.75 to \$47.64 per square foot of living area.

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

In written rebuttal, the appellant argued that board of review comparable #2 has a walkout-style basement, is newer than the subject and has a private lot. Additionally, the appellant argued that this property sold in May 2013 for \$850,000, but has an assessment that reflects a market value of only approximately \$722,325, which is less than its recent purchase price. Board of review comparable #3 is similar to the subject, but has a private golf course lot and has an assessment reflective of its June 2013 purchase price. In contrast, the appellant noted that board of review comparable #1 sold in March 2013 for \$545,000, but has an assessment reflective of a market value in 2014 of nearly \$658,000.

As to the subject dwelling, the appellant reiterated that the subject does not have a private golf course lot or a walkout basement. As an additional portion of the rebuttal presentation, the appellant provided data on three new equity comparables that were built in 2013 or 2014 along with an argument that the assessments reflect market values below the recent purchase prices of these properties.

### **Conclusion of Law**

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the newly discovered comparables submitted by appellant in conjunction with her rebuttal argument.

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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 along with board of review comparable #1 as these dwellings are each smaller than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 along with board of review comparables #2 and #3. These comparables have varying degrees of similarity to the subject property in age, exterior construction, size and/or other features. These comparables had improvement assessments that ranged from \$146,919 to \$207,772 or from \$33.74 to \$47.52 per square foot of living area. The subject's improvement assessment of \$193,824 or \$42.37 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 record evidence further revealed that the subject property was purchased in March 2012 for \$650,000. The evidence further revealed that board of review comparables #2 and #3 which were found to be most similar to the subject dwelling sold in May 2013 and June 2013 for prices of \$850,000 and \$695,000, respectively.

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.



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.