



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

APPELLANT: Sean & Carrie Sebold  
DOCKET NO.: 14-02317.001-R-1  
PARCEL NO.: 12-20-456-002

The parties of record before the Property Tax Appeal Board are Sean & Carrie Sebold, 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 **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:** \$14,111  
**IMPR.:** \$174,476  
**TOTAL:** \$188,587

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 single-family dwelling of frame and brick exterior construction with approximately 4,686 square feet of living area.<sup>1</sup> The dwelling was constructed in 2007. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached three-car garage. The property has a 12,048 square foot site and is located in Batavia, Batavia Township, Kane County.

The appellants contend assessment inequity as the basis of the appeal disputing both the land and improvement assessments of the subject property. As to the land assessment, the appellants seek a slight increase based on an average of the per-square-foot land assessments of \$1.18 per square

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<sup>1</sup> The appellants reported a dwelling size of 4,424 square feet whereas the assessing officials reported 4,686 square feet. Neither party provided support for their respective size conclusions such as a copy of the property record card and/or a schematic drawing of the property. Despite the discrepancy, the Property Tax Appeal Board finds that the variance in dwelling size does not prevent a determination of the correct assessment on this record.

foot of land area and the appellants seek a reduction in the subject's improvement assessment. In support of this argument the appellants submitted information on four equity comparables located in the subject's neighborhood and within .25 of a mile of the subject. The comparables consist of two-story frame and brick dwellings that were built between 2000 and 2006. The homes range in size from 4,443 to 4,663 square feet of living area and have basements, three of which have finished areas. Each home has central air conditioning, one to three fireplaces and a three-car garage. The comparable parcels range in size from 11,700 to 18,213 square feet of land area with land assessments ranging from \$13,230 to \$22,037 or from \$1.08 to \$1.30 per square foot of land area. The comparables have improvement assessments ranging from \$162,351 to \$183,893 or from \$35.25 to \$39.44 per square foot of above-grade living area.

Based on this evidence, the appellants requested changes in both the land and improvement assessments of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$212,732. The subject property has a land assessment of \$14,111 or \$1.17 per square foot of land area and an improvement assessment of \$198,621 or \$42.39 per square foot of above-grade living area based upon a dwelling size of 4,686 square feet.

In response to the appeal, the board of review submitted a memorandum prepared by the Batavia Township Assessor's Office which advised that the "BOR make a recommendation." In support of its contention of the correct assessment the board of review through the township assessor two grid sheets, one contains two properties identified as "Assessor Comparables" and one that contains the subject and purportedly appellants' comparable #1, a property on Twin Elms Lane, although the appellants did not provide any comparable on this particular street.

The two comparables presented by the assessor identified as #2 and #3 consist of two-story frame and brick dwellings that are located in the subject's neighborhood. The homes were built in 2003 and 2005 with dwelling sizes of 3,742 and 4,318 square feet of living area, respectively. Each home has a basement, central air conditioning, one or two fireplaces and a garage. The parcels contain 12,596 and 16,640 square feet of land area, respectively, with land assessments of \$15,876 and \$18,521 or \$1.11 and \$1.26 per square foot of land area. The comparables have improvement assessments of \$160,975 and \$185,601 or \$42.98 and \$43.02 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 taxpayers contend assessment inequity as the basis of the appeal concerning both the land and improvement assessments. 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 met this burden of proof as to the improvement assessment argument and a reduction in the subject's assessment is warranted.

As to the land inequity argument, the parties submitted a total of six parcels in close proximity to the subject which range in size from 11,700 to 18,213 square feet of land area. These parcels have land assessments ranging from \$1.08 to \$1.30 per square foot of land area and the subject parcel of 12,048 square feet has a land assessment of \$1.17 per square foot of land area which falls within the range of the most similar comparables. Based on this evidence, the appellants did not establish by clear and convincing evidence that the subject's land was inequitably assessed.

As to the improvement assessment argument, the parties submitted a total of six comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #3 as this dwelling is significantly smaller than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellants' comparables along with board of review comparable #2. Each of these homes were similar in location, age and features to the subject with living areas ranging from 4,318 to 4,663 square feet of living area. These comparables had improvement assessments that ranged from \$35.25 to \$42.98 per square foot of living area. The subject's improvement assessment of \$42.39 per square foot of living area falls within the range established by the best comparables in this record, but the subject's assessment appears excessive when giving due consideration to differences in age and dwelling size among these comparables. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment commensurate with the appellants' request as to the improvement assessment is justified.

In conclusion, the Board finds that the subject's land was equitably assessed on the record evidence, but the subject's improvement assessment was excessive and 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: 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.