



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

APPELLANT: Salvatrice LoBue
DOCKET NO.: 14-02368.001-R-1
PARCEL NO.: 03-08-251-006

The parties of record before the Property Tax Appeal Board are Salvatrice LoBue, 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: \$18,617
IMPR.: \$86,587
TOTAL: \$105,204

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 single-family dwelling of frame construction¹ with 4,018 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car garage of 660 square feet of building area. The property has a 9,148 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal challenging the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on four equity comparables located within .9 of a mile of the subject property. The comparables consist of two-story frame and brick dwellings that were each 14 years old. The dwellings each contain 4,018 square feet of living

¹ The appellant reported the subject dwelling has brick and frame exterior construction. The assessing officials provided a copy of the property record card indicating the exterior is 100% frame.

area with basements, central air conditioning and a garage of 440 or 660 square feet of building area. Three of the comparables also have a fireplace. The comparables have improvement assessments ranging from \$75,019 to \$77,926 or from \$18.67 to \$19.39 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$76,552 or \$19.05 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 \$105,204. The subject property has an improvement assessment of \$86,587 or \$21.55 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Dundee Township Assessor's Office. The assessor contends that the appellant's comparables "are different in amenities" in that three of the comparables only have two-car garages of 440 square feet of building area and fewer bathroom fixtures. One of the appellant's comparables does not have a fireplace.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables located within .22 of a mile of the subject. The comparables consist of two-story frame dwellings that were 12 or 13 years old. The dwellings each contain 4,018 square feet of living area with basements, central air conditioning, one or two fireplaces, and a garage of 660 square feet of building area. One comparable has an in-ground pool of 560 square feet. The comparables have improvement assessments ranging from \$86,033 to \$89,804 or from \$21.41 to \$22.35 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 contended the assessing officials have additional bathroom(s) recorded for the subject dwelling which do not exist. The assessing officials report 13 plumbing fixtures; there is no data as to number of bathrooms reported in the submission by the board of review. The assessor also set forth in the memorandum a February 2011 foreclosure sale for \$50,000 which did not occur concerning the subject property and which is not reflected on the subject's property record card. The appellant also contends that the assessing officials fail to describe fireplaces that exist at some of the properties that were submitted by the parties and the appellant disputes the notion that an additional garage stall adds \$2 in assessment per square foot to the entire 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #2 as each of these properties have additional amenities of a second fireplace, gazebo or in-ground pool that are not features of the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #3 and #4. The properties have varying degrees of similarity to the subject property and are similar to the subject in location, age, size and several features. These comparables had improvement assessments that ranged from \$75,019 to \$87,344 or from \$18.67 to \$21.74 per square foot of above-grade living area. The subject's improvement assessment of \$86,587 or \$21.55 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-supported given the subject's age, features and 660 square foot garage. 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 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: 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.