



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

APPELLANT: Richard Stiles
DOCKET NO.: 14-02374.001-R-1
PARCEL NO.: 06-20-476-006

The parties of record before the Property Tax Appeal Board are Richard Stiles, the appellant, by Michael Griffin, Attorney at Law, in Chicago, 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: \$19,590
IMPR.: \$94,280
TOTAL: \$113,870

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 one-story dwelling of frame construction with 2,655 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement with 250 square feet of finished area, three bathrooms with two extra fixtures, central air conditioning, a fireplace and an attached 540 square foot garage. The property has a 7,331 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on four equity comparables located on the same street as the subject property in the Section V grid analysis of the appeal petition. The comparables consist of one-story dwellings. The dates of construction were reported as 2006 and 2007 for comparables #1 and #3. Each home contains 2,655 square feet of living area and is reported to have a "finished" basement, three bathrooms with two extra fixtures, central air

conditioning and a garage of either 460 or 540 square feet of building area. Three of the comparables each have a fireplace. No property record cards or other supporting documentation was submitted to verify the factual assertions about the properties. The comparables have improvement assessments ranging from \$88,705 to \$91,913 or from \$33.41 to \$34.62 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$88,700 or \$33.41 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 \$113,870. The subject property has an improvement assessment of \$94,280 or \$35.51 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Elgin Township Assessor's Office. The assessor noted that for this appeal before the Property Tax Appeal Board, the appellant provided the four equity comparables which the assessor had presented before the Kane County Board of Review and upon which the board of review had affirmed the subject's improvement assessment.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on the same four equity comparables which were presented by the appellant. The assessor contends that each of these comparables has a walkout basement, like the subject,¹ and are located on the same street as the subject. The assessor asserted that the subject has a higher improvement assessment "because it has a finished basement, a 3rd full bathroom, a fireplace, and a larger garage." The assessor reported each of the comparables have two bathrooms and unfinished basements. Furthermore, the assessor stated that the assessor's office "does not have any permits on record for a finished basement for any of the assessor's comparables." No property record cards for the comparable properties were presented with the submission.

As additional evidence, the assessor provided a grid analysis of three comparable sales. Since market value evidence is not relevant to the appellant's inequity argument, this data will not be further analyzed in this decision.

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

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,

¹ A copy of the subject's property record card was provided. The data does not reflect a walkout basement feature, but there is a schematic drawing that is illegible on the document.

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 each submitted the same four equity comparables to support their respective positions before the Property Tax Appeal Board. Neither party provided copies of the property record cards or other descriptive evidence to support the details of these comparable properties. In summary, the appellant contends that each comparable has a finished basement (of unstated size) and three bathrooms with two extra fixtures. In contrast, the board of review contends that each comparable does not have a finished basement since the assessor had no record of permits for finished basements and each dwelling has two bathrooms.

The Board finds the four comparables presented by the parties had improvement assessments that ranged from \$33.41 to \$34.62 per square foot of living area. The subject's improvement assessment of \$35.51 per square foot of living area falls slightly above the range established by the comparables in this record, but appears justified given the subject's 250 square feet of basement finish and additional bathroom as compared to the comparable properties based on the descriptive data that was provided by the board of review and not refuted by appellant's counsel in any rebuttal filing. 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: 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.