



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

APPELLANT: Robert & Jean Sarnowski  
DOCKET NO.: 15-00419.001-R-1  
PARCEL NO.: 06-29-126-019

The parties of record before the Property Tax Appeal Board are Robert & Jean Sarnowski, 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 **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:** \$19,835  
**IMPR.:** \$77,270  
**TOTAL:** \$97,105

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 2015 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 brick and vinyl construction with 2,655 square feet of living area. The dwelling was constructed in 2010. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 630 square foot garage. The property has an 11,106 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellants contend assessment inequity as a basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the subject's land assessment. In addition, the appellants asserted overvaluation and provided sales data concerning the same four equity comparables presented in the Section V grid analysis of the Residential Appeal petition. The appellants also provided a brief noting that the subject and all four comparables are located in the Del Webb Edgewater Community, the homes were built between 2008 and 2011 and are each a Somerset II model with variations in "elevation" or front view. As part of the brief, the

appellants noted the similarities in date of purchase of these comparables as compared to the September 2010 purchase date of the subject property by the appellants.

As part of the brief the appellants noted the similarities between the subject and appellants' comparable #1 with two main differences in that (1) the subject has an enclosed garden room and (2) the subject has a gas fireplace. Based on the options for these features of \$2,800 and \$5,300, respectively, the appellants contend these features "should only add \$2,700 to the subject's assessment" as compared to comparable #1.

In support of the inequity argument, the appellants submitted information on four comparables located within four blocks of the subject property. The comparables are one-story dwellings of brick and vinyl construction that were 4 to 9 years old. The comparables range in size from 2,466 to 2,655 square feet of living area. Each comparable has central air conditioning and a 630 square foot garage. The comparables have improvement assessments ranging from \$71,256 to \$75,206 or from \$28.25 to \$29.14 per square foot of living area.

The appellants also reported that the subject was purchased in September 2010 for \$369,135 or for \$139.03 per square foot of living area, including land. Additionally, the four comparables were purchased between March 2007 and November 2011 for prices ranging from \$355,945 to \$376,380 or from \$136.54 to \$146.67 per square foot of living area, including land.

Based on the foregoing evidence, the appellants requested a reduced improvement assessment of \$73,956 or \$27.86 per square foot of living area and a total assessment of \$93,791 which would reflect a market value of approximately \$291,344 or \$109.73 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,105. The subject property has an improvement assessment of \$77,270 or \$29.10 per square foot of living area.

In response to the appellants' evidence, the board of review submitted a two-page memorandum prepared by the Elgin Township Assessor's Office along with two illegible grids purportedly outlining numerous properties; these grids have been so severely reduced in size as to make them illegible and they have been given no weight.

As to the comparables presented by the appellants the assessor noted differences in the subject's garden patio and fireplace as to comparables #1 and #2 along with the lack of a patio amenity for comparable #1. The assessor also noted that the subject is newer than comparable #3 and this comparable has an additional bay window. As to comparable #4 presented by the appellants, the differences are a fireplace and larger brick patio as compared to the concrete patio of comparable #4. The assessor further noted that the subject property's per-square-foot improvement assessment is within the range of the four comparables presented by the appellants.

In support of its contention of the correct assessment the board of review through the township assessor submitted an illegible grid of "*all* (90) Somerset models on SLAB." [Emphasis and font/capitalization in original memorandum]. The assessor contends the comparables have

improvement assessments ranging from \$27.23 to \$29.87 per square foot of living area and asserted that the subject is at the higher end of this range due to its amenities.

The assessor's memorandum also asserted that the illegible grid included "all of the sales of the Somerset model on SLAB from 2012-present." In the memorandum, the assessor reported these resales range from \$107.16 to \$146.36 per square foot of living area, including land, with the subject having an estimated market value based on its assessment of \$109.73 per square foot of living area, including land.

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

### **Conclusion of Law**

The taxpayers contend assessment inequity as a 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants provided four comparables with varying degrees of similarity to the subject property. The board of review through the township assessor provided an illegible two-page grid analysis of 90 suggested comparable properties. Since the board of review's submission was illegible and therefore incapable of being analyzed, the Property Tax Appeal Board has given no weight to the board of review's suggested comparables.

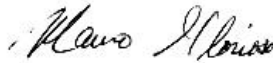
The Board finds the best evidence of assessment equity to be appellants' comparables. These comparables had improvement assessments that ranged from \$71,256 to \$75,206 or from \$28.25 to \$29.14 per square foot of living area. The subject's improvement assessment of \$77,270 or \$29.10 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis and appears to be justified when giving due consideration to the subject's additional amenities of a fireplace and a brick patio. Based on this record the Board finds the appellants 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 appellants also contend the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does not support a reduction in the subject's assessment on grounds of overvaluation.

The appellants cited to the subject's September 2010 purchase price of \$369,135 along with the March 2007 through November 2011 sales prices of neighboring properties for purposes of this January 1, 2015 assessment appeal.

While the sales presented by the appellants are dated and not recent to the assessment date at issue, the Board finds that the record contains a total of four suggested comparable sales with varying degrees of similarity and dissimilarity to the subject property for the Property Tax Appeal Board's consideration. The Board finds these comparables sold between March 2007 and November 2011 for prices ranging from \$355,945 to \$376,380 or from \$136.54 to \$146.67 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$291,344 or \$109.73 per square foot of living area, including land, which falls below the range established by the appellants' dates sales comparables in this record. After considering these comparable sales and adjustments for differences with the subject, the Board finds the appellants did not demonstrate by a preponderance of the evidence that the subject property's assessment is excessive in relation to its estimated market value and a reduction in the subject's assessment is not warranted on this record.

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



Acting 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: June 23, 2017



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.