



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

APPELLANT: David & Eudice Germaine
DOCKET NO.: 15-00574.001-R-1
PARCEL NO.: 02-05-403-012

The parties of record before the Property Tax Appeal Board are David & Eudice Germaine, 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: \$24,547
IMPR.: \$89,481
TOTAL: \$114,028

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 vinyl with brick trim construction with 2,575 square feet of living area. The dwelling was constructed in 1999. Features of the home include a lookout-style basement with finished area, central air conditioning and a 616 square foot garage. The property has a 16,117 square foot site and is located in Huntley, Rutland Township, Kane County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal, challenging both the land and improvement assessments of the subject property. In support of both of these arguments, the appellants submitted information on four comparables with both equity and sales data. The comparables are located from .5 to 1.7-miles from the subject property.

The comparable parcels range in size from 9,315 to 16,117 square feet of land area and are each improved with one-story frame dwellings that were built between 1999 and 2002. The homes range in size from 2,144 to 2,664 square feet of living area. Each comparable has a basement with finished area, central air conditioning and a garage of either 627 or 674 square feet of building area. The comparables have land assessments ranging from \$6,488 to \$24,575 or from \$0.51 to \$1.57 per square foot of land area with improvement assessments ranging from \$82,400 to \$105,729 or from \$32.00 to \$49.31 per square foot of living area.¹ The comparables sold between June 2001 and July 2013 for prices ranging from \$275,000 to \$345,189 or from \$103.23 to \$135.63 per square foot of living area, including land.

Based on this evidence, the appellants requested a land assessment of \$20,000 or \$1.24 per square foot of land area and an improvement assessment of \$82,000 or \$31.84 per square foot of living area with a total assessment of \$102,000 which would reflect a market value of approximately \$306,000 or \$118.83 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,028. The subject property has an improvement assessment of \$89,481 or \$34.75 per square foot of living area. The subject's assessment also reflects a market value of \$342,324 or \$132.94 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum contending that the subject dwelling is a "Superior model in Sun City" with 2,575 square feet of living area. Of the four comparables presented by the appellants, only comparable #1 is within Rutland Township with the other comparables being located in Grafton Township in McHenry County.

In support of its contention of the correct assessment the board of review submitted a grid analysis with information on six comparables with both equity and sales data. The comparables are located from .14 to 1.36-miles from the subject property.

The comparable parcels range in size from 9,148 to 13,504 square feet of land area with comparables #2 and #6 "backing" a golf course. The parcels are each improved with a one-story vinyl and brick or vinyl and stone dwelling that was built between 2000 and 2005. The homes range in size from 2,446 to 2,720 square feet of living area. Three of the comparables have a basement, one of which has finished area, one of which is a lookout-style and one of which is a walkout-style. Each home has central air conditioning and a garage ranging in size from 451 to 674 square feet of building area. Comparable #5 also has a fireplace. The comparables have land assessments ranging of \$24,547 or \$27,294 or \$1.82 to \$2.68 per square foot of land area with improvement assessments ranging from \$91,413 to \$104,720 or from \$35.16 to \$40.00 per square foot of living area. The comparables sold between July 2012 and June 2015 for prices ranging from \$360,000 to \$387,000 or from \$134.19 to \$158.22 per square foot of living area, including land. For comparable sale #6, the assessing officials reported the sale type as "buyer is

¹ In the grid analysis, the appellants incorrectly reported the "improvement assessment per square foot of living area" for the subject and each of the comparables. The correct calculation as set forth in this decision reflects the improvement assessment divided by the above-grade living area square footage.

exercising an option to purchase." Based on this 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 on grounds of lack of assessment uniformity.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to appellants' equity comparables #2, #3 and #4 which are not located within Kane County as established by the attached printouts of the properties provided by the appellants. For purposes of assessment uniformity or "equity" the question concerns the similar treatment of similar properties within the same jurisdiction; these comparables from the appellants are not within the jurisdiction of Kane County and are therefore not suitable comparables for comparison for equity purposes. See Cherry Bowl, Inc. v. Property Tax Appeal Board, 100 Ill.App.3d 326, 426 N.E.2d 618, 55 Ill. Dec. 472 (2nd Dist. 1981). The Board has also given reduced weight to board of review comparables #2, #3, #4 and #6 which differ from the subject dwelling in foundation, features and/or in location when compared to the subject property by lacking a basement, being located on a golf course and/or having a walkout basement feature.

The Board finds the best evidence of assessment equity to be appellants' comparable #1 and board of review comparables #1 and #5. These comparables had land assessments of \$1.52 to \$2.45 per square foot of land area. The subject has a land assessment of \$1.52 per square foot of land area which falls within the range established by the best comparables in the record. Based on this evidence, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not warranted. Similarly, the best comparables had improvement assessments that ranged from \$32.00 to \$40.00 per square foot of living area. The subject's improvement assessment of \$34.75 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 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.

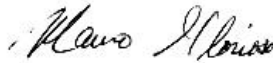
The appellants also contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not

meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of overvaluation.

In a similar analysis to the equity argument concerning differences in foundation, location on a golf course and/or differences in proximity where appellants' comparables #2, #3 and #4 and board of review comparable #4 are each more than a mile away from the subject property, the Board has given less weight to seven of the suggested comparables.

The Board finds the best evidence of market value to be appellants' comparable sale #1 and board of review comparable sales #1 and #5, each of which occurred in 2012 which are somewhat dated when compared to the assessment date at issue of January 1, 2015. These most similar comparables sold for prices ranging from \$305,000 to \$385,000 or from \$118.44 to \$150.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$342,324 or \$132.94 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

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.