



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

APPELLANT: Kenneth & Karen Roiland
DOCKET NO.: 15-00643.001-R-1
PARCEL NO.: 02-29-455-027

The parties of record before the Property Tax Appeal Board are Kenneth & Karen Roiland, 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: \$18,140
IMPR.: \$71,106
TOTAL: \$89,246

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 is improved with a two-story single family dwelling of frame construction with approximately 2,496 square feet of living area. The dwelling was constructed in 2012. Features of the home include a basement, central air conditioning and an attached three-car garage with approximately 650 square feet of building area.¹ The property is located in Pingree Grove, Rutland Township, Kane County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables described as being improved with two-story dwellings of frame construction each

¹ The appellants and the board of review disagreed on the size of the subject dwelling, the size of the garage and the size of the lot. Neither party provide any objective evidence to support their respective size estimates. Due to the relatively similar estimates, the Property Tax Appeal Board has accepted the sizes as provided by the assessment officials.

with 2,475 square feet of living area. The dwellings are 9 or 10 years old. Each home is described as having a basement, central air conditioning and a 600 square foot garage. These properties have improvement assessments that range from \$54,562 to \$55,641 or from \$22.05 to \$22.48 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$54,562.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,246. The subject property has an improvement assessment of \$71,106 or \$28.49 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables identified by the township assessors. The comparables were improved with two-story dwellings of vinyl or brick and vinyl exterior construction that range in size from 2,488 to 2,512 square feet of living area. The dwellings were constructed in 2011 and 2013. Each comparable has a basement, central air conditioning and a garage ranging in size from 420 to 661 square feet of building area. One comparable has a fireplace. The comparables were located from .12 of a mile to .64 of a mile from the subject property. These comparables had improvement assessments ranging from \$76,861 to \$83,865 or from \$30.79 to \$33.39 per square foot of living area.

The board of review also submitted a grid analysis of the appellants' comparables describing the homes as being constructed from 2005 and 2006 and the dwellings had either 2,480 and 2,528 per square foot of living area. Using these sizes, the comparables had improvement assessments ranging from \$54,562 to \$55,641 or from \$22.00 to \$22.04 per square foot of living area.

Conclusion of Law

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

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables were most similar to the subject in age as well as being similar to the subject in location, size and features. These comparables had improvement assessments that ranged from \$76,861 to \$83,865 or from \$30.79 to \$33.39 per square foot of living area. The subject's improvement assessment of \$71,106 or \$28.49 per square foot of living area falls below the range established by the best comparables in this record. Less weight was given the comparables provided by the appellants as these dwellings were slightly older than the subject dwelling. 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.

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



Acting 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: _____

May 19, 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.