



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

APPELLANT: Kim Kohon
DOCKET NO.: 15-00731.001-R-1
PARCEL NO.: 09-05-126-010

The parties of record before the Property Tax Appeal Board are Kim Kohon, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$26,997
IMPR.: \$129,113
TOTAL: \$156,110

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 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 two-story dwelling of frame and brick construction with 3,499 square feet of living area. The dwelling was constructed in 2004. Features of the home include a walkout-style basement with 1,100 square feet of finished area, central air conditioning, two fireplaces and a 627 square foot garage. The property has an 8,799 square foot site and is located in South Elgin, St. Charles 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 argument the appellant submitted information on three equity comparables located in the subject's subdivision and two of which are located on the same street as the subject. The comparables consist of two-story frame dwellings that were built in 2002 or 2003. The homes range in size from 3,463 to 3,648 square feet of living area and feature full basements with

finished areas ranging in size from 540 to 1,313 square feet of building area. Each comparable has central air conditioning and a garage ranging in size from 648 to 901 square feet of building area. The comparables have improvement assessments ranging from \$113,407 to \$125,575 or from \$32.61 to \$34.44 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$116,400 or \$33.27 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 \$156,110. The subject property has an improvement assessment of \$129,113 or \$36.90 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by Diane Hemmingsen, St. Charles Township Assessor, along with additional data. The assessor contends that appellant's comparables #1 and #2 along with board of review comparable #2 have inferior locations compared to the subject's pond location. Furthermore, the subject dwelling is newer than all of the comparables having been built in 2004 as compared to comparables built in 2002 and 2003. The assessor also noted differences between the subject and some of the comparables in bathroom count and quality of construction along with the subject having a walkout-style basement which is not a feature of any of the appellant's comparables presented.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables located on the same street as the subject. The comparables consist of two-story frame and brick dwellings that were each built in 2002. The homes range in size from 3,406 to 3,543 square feet of living area and feature basements of either English or walkout-style with finished areas ranging in size from 1,029 to 1,678 square feet of building area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 614 to 687 square feet of building area. The comparables have improvement assessments ranging from \$129,755 to \$139,895 or from \$36.90 to \$41.07 per square foot of living area.

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, 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 six equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to

the subject in age, size and/or features. The comparables had improvement assessments that ranged from \$113,407 to \$139,895 or from \$32.61 to \$41.07 per square foot of living area. The subject's improvement assessment of \$129,113 or \$36.90 per square foot of living area falls within the range established by the comparables in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in the record. Furthermore, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and therefore 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



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.