



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

APPELLANT: Joseph & Alice Pantano  
DOCKET NO.: 15-00762.001-R-1  
PARCEL NO.: 09-23-200-004

The parties of record before the Property Tax Appeal Board are Joseph & Alice Pantano, the appellants, by attorney Donald T. Rubin, of Rubin & 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:** \$106,559  
**IMPR.:** \$486,272  
**TOTAL:** \$592,831

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 two-story dwelling of stone exterior construction with 8,384 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full English-style basement with 3,448 square feet of finished area, central air conditioning, five fireplaces and a 1,345 square foot garage. Additional features of the property include an in-ground 802 square foot pool, a hot tub and a 239 square foot pool house. The property has a 4.39-acre or 191,228 square foot site and is located in Wayne, St. Charles Township, Kane County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables. The comparables consist of two-story dwellings of frame or brick construction that were built between 1994 and 2004. The homes range in size from 7,900 to 8,939 square feet of living area and feature

basements with finished area, central air conditioning, three or five fireplaces and garages ranging in size from 1,107 to 1,346 square feet of building area. Two of the comparables have in-ground pools, one also has a shed and one of these comparables also has a stable. The comparables have improvement assessments ranging from \$309,559 to \$512,073 or from \$36.39 to \$57.29 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$407,245 or \$48.57 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 \$592,831. The subject property has an improvement assessment of \$486,272 or \$58.00 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from Diane Hemmingsen, St. Charles Township Assessor, that was dated August 21, 2015 and addressed to the Kane County Board of Review seeking confirmation of the assessor's total assessment of \$610,181. The assessor's memorandum incorrectly asserted the basis of the appeal was "fair cash value." In the memorandum, the assessor stated, the "subject property and comparables are unique, high-end Executive grade homes with extensive ornamentation and design features of excellent quality materials and workmanship."

As to the appellants' comparables, the assessor noted that comparable #1 is older, differs in exterior construction, has a smaller partial basement and "lacks many amenities present on the subject property."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables. The comparables consist of two-story dwellings of stone or brick and stucco construction that were built between 1998 and 2008. The homes range in size from 5,684 to 8,161 square feet of living area and feature basements, one of which is English-style and one of which is a walkout. Two of the comparables have finished basement areas of 1,500 and 1,575 square feet of building area. Each home has central air conditioning, two to five fireplaces and garages ranging in size from 968 to 1,485 square feet of building area. Comparable #1 also has an elevator, a 696 square foot carport, a 600 square foot pergola, an outdoor kitchen with a fireplace along with a 2,804 square foot pool, a 144 square foot pool house and a 1,088 square foot barn. Comparable #2 has a 1,530 square foot barn and comparable #3 has an 800 square foot pool and a 905 square foot pool house with a shower. The comparables have improvement assessments ranging from \$314,587 to \$626,208 or from \$55.35 to \$76.73 per square foot of living area.

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

In written rebuttal, counsel for the appellants incorrectly asserted that "both" parties presented evidence of the market and assessed value of the subject property. (See Section V grid analysis presented by the appellants with solely equity or assessment data; see the board of review grid analysis with three equity comparables, one of which reflected a sale from October 2013).

Counsel argued that board of review comparable #3 is not located in the subject's subdivision and is five years newer than the subject dwelling. Counsel also noted that comparable #2 is 2,700 square feet smaller than the subject dwelling and comparable #1 has an elevator and "over-the-top" interior and design finishes<sup>1</sup> along with being six years newer than the subject.

### **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 parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. While all of the comparables have varying degrees of similarity to the subject property, the Board has given reduced weight to appellants' comparable #1 and board of review comparable #2 as neither of these properties have an in-ground pool which is a feature of the subject property.

On this record, the Board finds the best evidence of assessment equity to be appellants' comparables #2 and #3 along with board of review comparables #1 and #3. These comparables had improvement assessments that ranged from \$51.83 to \$76.73 per square foot of living area. The subject's improvement assessment of \$58.00 per square foot of living area falls within the range established by the best comparables and appears to be justified when giving due consideration to differences in various amenities such as pool size and/or variations in additional features of each of the respective properties. Based on this limited record for purposes of a uniformity argument, 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.

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<sup>1</sup> Upon examining the record both in the board of review submission and the appellants' rebuttal submission, there is no evidence of the quoted language concerning board of review comparable #1.

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.