



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

APPELLANT: Paul Leicht  
DOCKET NO.: 15-01046.001-R-1  
PARCEL NO.: 05-01-485-005

The parties of record before the Property Tax Appeal Board are Paul Leicht, the appellant, 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:** \$21,667  
**IMPR.:** \$75,831  
**TOTAL:** \$97,498

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 construction with 2,660 square feet of living area. The dwelling was constructed in 2011. Features of the home include a full unfinished basement of 1,174 square feet of building area, central air conditioning, a fireplace and a 580 square foot garage. The property has a .23-acre or 10,018 square foot site which is located in Elgin, Plato Township, Kane County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal concerning both the subject's land and improvement assessments. In support of these arguments, the appellant submitted information on four comparables located within .21 of a mile of the subject with both equity and sales data.

The comparable parcels range in size from 8,712 to 10,890 square feet of land area. The parcels have land assessments of either \$18,333 or \$21,667 or from \$1.68 to \$2.49 per square foot of

land area. The subject has a land assessment of \$21,667 or \$2.16 per square foot of land area. The appellant requested a land assessment of \$21,190.71 or \$2.12 per square foot of land area.

The parcels are each improved with a two-story frame dwelling that was built in 2012 or 2013. The homes each contain 2,660 square feet of living area with unfinished basements of either 1,174 or 1,366 square feet of building area, central air conditioning and a garage of either 580 or 661 square feet of building area. Each of the comparables also features a deck or a patio. The comparables have improvement assessments ranging from \$72,203 to \$74,028 or from \$27.14 to \$27.83 per square foot of living area. The comparables also sold between October 2012 and July 2013 for prices ranging from \$274,780 to \$304,378 or from \$103.30 to \$114.43 per square foot of living area, including land.

Based on this evidence, the appellant requested an improvement assessment of \$73,662 or \$27.69 per square foot of living area with a total assessment of \$94,852.71 which would reflect a market value of approximately \$284,757 or \$107.05 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 \$97,498. The subject property has an improvement assessment of \$75,831 or \$28.51 per square foot of living area. The subject's assessment also reflects a market value of \$292,699 or \$110.04 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 and data gathered by Janet Roush, Plato Township Assessor. The assessor noted that each of the appellant's comparables are Savannah model homes like the subject, but none of the comparables have a fireplace which is a feature of the subject dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on eight comparables located within .23 of a mile of the subject with both equity and sales data.

The comparable parcels range in size from .19 to .38 of an acre or from 8,276 to 16,553 square feet of land area. The parcels have land assessments of either \$21,667 or \$25,000 or from \$1.51 to \$2.62 per square foot of land area.

The parcels are each improved with a two-story frame or frame and brick dwelling that was built between 2011 and 2014. The homes range in size from 2,448 to 2,660 square feet of living area with unfinished basements of either 1,174 or 1,366 square feet of building area, central air conditioning, three of the comparables have a fireplace and each has a garage of 580 square feet of building area. Comparables #2 and #7 also have decks and comparables #3, #4, #7 and #8 also have patios. The comparables have improvement assessments ranging from \$74,996 to \$81,610 or from \$28.19 to \$31.10 per square foot of living area. The comparables also sold between December 2012 and May 2016 for prices ranging from \$296,010 to \$332,500 or from \$111.28 to \$125.00 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 land and improvement assessments.

In written rebuttal, the appellant noted that board of review comparables #1 through #6 were newer dwellings than the subject; #1 through #5 each have a patio and/or more garage square footage. The appellant also noted that comparables #3 and #6 have larger parcels of land than the subject. The appellant contended that comparable #[5]<sup>1</sup> is newer, has more land, has a larger basement and has stone exterior construction and, despite these features has a total assessment reflecting a market value lower than the subject property.

### **Conclusion of Law**

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the land inequity argument, although not specifically stated by the assessing officials, the evidence suggests that a "site" value has been utilized in assessing the land in the subject's neighborhood. The data on the subject and the 12 comparables presented reveal land assessments of \$18,333 for appellant's comparable #3 of 10,890 square feet of land area; land assessments of \$21,667 for 11 parcels, including the subject, ranging in size from 8,276 to 12,197 square feet of land area; and a land assessment of \$25,000 for a parcel of 16,553 square feet of land area. But for appellant's comparable #3, the Board finds the land assessments appear to be uniform and the Board further finds the one comparable which does not fit the pattern, but with no further information, does not warrant a reduction in the subject's land assessment.

As to the improvement inequity argument, the parties presented a total of 12 comparables to support their respective positions before the Board. The Board finds the comparables have varying degrees of similarity when compared to the subject dwelling. As noted by both parties the differences in the properties appear to exist primarily in fireplace amenity, patio amenity and/or deck amenity. Giving most weight to the fireplace amenity, the Board finds the best evidence of assessment equity to be board of review comparables #3, #6 and #7. These comparables each have a fireplace although comparable #3 and #7 each also have a patio and comparable #7 also has a deck. These three comparables had improvement assessments that ranged from \$29.82 to \$31.10 per square foot of living area. The subject's improvement assessment of \$28.51 per square foot of living area falls below the range established by the best comparables in this record and appears to be justified when giving due consideration to the additional amenities of a patio and/or deck present at two of the other comparables. Moreover, the Board finds that the subject dwelling is most similar to board of review comparable #6, but

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<sup>1</sup> The appellant's rebuttal stated this was comparable #6, but an examination of the data reveals the comparable was presumably actually #5.

for its newer age and, given that difference, this comparable does have a slightly higher per-square-foot improvement assessment than the subject.

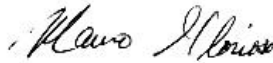
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct on the grounds of equity and no reduction is warranted for lack of uniformity.

The appellant also contends 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 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 12 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the sales that occurred in 2012 as the sales are somewhat dated for the assessment date at issue of January 1, 2015 and thus, less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with board of review comparable sales #1 through #6 and #8. These most similar comparables sold between March 2013 and May 2016 for prices ranging from \$296,010 to \$332,500 or from \$111.28 to \$125.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$292,699 or \$110.04 per square foot of living area, including land, which is below the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis which appears to be logical given the differences in amenities and ages of the comparable properties. Based on this evidence the Board finds 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.