



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

APPELLANT: DW & BJ Vander Vorste
DOCKET NO.: 15-01097.001-R-1
PARCEL NO.: 02-08-103-019

The parties of record before the Property Tax Appeal Board are DW & BJ Vander Vorste, 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 **A Reduction** 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: \$12,993
IMPR.: \$52,612
TOTAL: \$65,605

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 frame construction with 1,879 square feet of living area. The dwelling was constructed in 1999. Features of the home include a concrete slab foundation, central air conditioning and a 524 square foot garage. The property has an 8,276 square foot site denoted as a "standard" lot type and is located in Huntley, Rutland Township, Kane County.

The appellants contend assessment inequity as the basis of the appeal concerning both the land and improvement assessments of the subject property. In support of this argument, the appellants submitted information on four equity comparables described as Petoskey model dwellings of similar size to the subject. The appellants also submitted a map depicting the location of the subject and each of the comparables. In a letter submitted with the appeal, the appellants acknowledged that the assessing officials applied "three elevations" of A, B and C to

properties; the comparables presented consist of three elevation B and one of elevation C.¹ Next, the appellants asserted that only comparables #1 and #4 were located within Rutland Township, Kane County, although each of these dwellings feature basements whereas the subject does not have a basement. The appellants further noted that comparables #2 and #3 have concrete slab foundations like the subject, but these properties are located in neighboring Grafton Township, McHenry County.²

From the Section V grid analysis, the comparable parcels range in size from 7,727 to 20,038 square feet of land area; comparable #1 is a "base" lot type and comparable #4 is a "standard" lot type. Each parcel is improved with a one-story frame dwelling that was built between 1999 and 2001. The dwellings contain either 1,862 or 1,882 square feet of living area. Two of the comparables have finished basements. Each comparable has central air conditioning and a 524 square foot garage. The comparables have land assessments ranging from \$6,488 to \$17,797 or from \$0.68 to \$1.57 per square foot of land area; the comparables have improvement assessments ranging from \$50,274 to \$60,416 or from \$27.00 to \$32.10 per square foot of living area.

Based on this evidence, the appellants requested a land assessment of \$16,930 or \$2.05 per square foot of land area and an improvement assessment of \$51,053 or \$27.17 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 \$70,409. The subject property has a land assessment of \$17,797 or \$2.15 per square foot of land area and an improvement assessment of \$52,612 or \$28.00 per square foot of living area.

In support of its contention of the correct assessment the board of review through the township assessor submitted a grid analysis with information on four equity comparables located from .17 to .71 of a mile from the subject. The comparable parcels range in size from 9,148 to 11,326 square feet of land area, three of which were denoted as lot type "open" and one of which was denoted as a "standard" lot type like the subject. Each parcel is improved with a one-story frame or frame and masonry or stone dwelling that was built between 1999 and 2002. The dwellings range in size from 1,862 to 1,982 square feet of living area. Each comparable has a concrete slab foundation, central air conditioning and a 524 square foot garage. Two of the comparables also each have a fireplace. The comparables have land assessments of either \$17,797 or \$20,758 or of \$1.99 to \$2.27 per square foot of land area; the comparables have improvement assessments ranging from \$55,900 to \$65,406 or from \$29.75 to \$33.00 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In written rebuttal, the appellants contend that the most similar properties to the subject are comparables #1 and #4, although each of these properties have finished basements and the

¹ The appellants did not provide any data as to the subject's assigned "elevation."

² The appellants further report that they heard "rumors" that using comparables outside of Kane County was not permissible; the appellants contend that the "location" of all the comparables are in "Del Webb, Huntley, Illinois."

appellants contend the adjustment for this difference "should be a minimum of \$3,000/\$5,000." Additionally, the appellants argue an adjustment to the subject for a finished basement with a "lookout elevation" should be \$5,000/\$7,000.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal concerning both the land and improvement assessments of the subject property. 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 met this burden of proof and a reduction in the subject's assessment is warranted as set forth below.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to appellants' equity comparables #2 and #3 which are not located within Kane County as established by the appellants' letter and attached printouts of the properties that were submitted by the appellants. For purposes of assessment uniformity or "equity" the question concerns the similar treatment of similar properties within the same jurisdiction; these two 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).

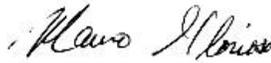
For purposes of the land inequity argument, the Board has given reduced weight to appellants' comparable #1 a "base" lot type and to board of review comparables #1, #2 and #4 each of which are characterized by the assessing officials as "open" lot types as compared to the subject's "standard" lot type.

As to the land assessment claim, the Board finds the best evidence of assessment equity to be appellants' comparable #4 along with board of review comparable #3. Each of these parcels contain 11,326 and have designated as "standard" lot types with land assessments of \$1.57 per square foot of land area. The subject parcel contains 8,276 square feet of land area and has also been designated as a "standard" lot type. The subject has a land assessment of \$17,797 or \$2.15 per square foot of land area. In the absence of a further explanation from the assessing officials as to the rationale for the assessment per-square-foot differences in "standard" lot types, such as lot size distinctions that are consistently applied to "standard" lots, the Board finds that on this record evidence the subject land is inequitably assessed.

As to the improvement inequity argument, the Board finds the best evidence of assessment equity to be the board of review comparables as each of these homes is similar in location, age, design, foundation and dwelling size. These comparables have improvement assessments that range from \$29.75 to \$33.00 per square foot of living area. The subject's improvement assessment of \$28.00 per square foot of living area falls below the range established by the best comparables in this record. Furthermore, the Board recognizes the appellants' contention that

their comparables #1 and #4 are also similar to the subject, but for having the superior feature of a basement with finished area, and yet these dwellings have improvement assessments of \$27.00 per square foot of living area which is slightly lower than the subject's per-square-foot improvement assessment. Despite this difference in foundation, the Board finds that the appellants did not establish by clear and convincing evidence that the subject's improvement assessment is inequitable given the record evidence of four similar comparables that were presented by the board of review. Therefore, the Board finds that a reduction in the subject's improvement assessment is not justified on this record.

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.