



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

APPELLANT: Annamalai Subramanian  
DOCKET NO.: 15-01113.001-R-1  
PARCEL NO.: 09-06-454-002

The parties of record before the Property Tax Appeal Board are Annamalai Subramanian, 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:** \$50,044  
**IMPR.:** \$163,159  
**TOTAL:** \$213,203

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 is improved with a two-story dwelling of brick and frame construction with 4,298 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial basement that is partially finished with a recreation room and a bathroom, central air conditioning, two fireplaces and a four-car attached garage with 1,041 square feet of building area. The property has a 101,102 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same subdivision as the subject property. The appellant testified the subject property is located in the Three Lakes subdivision and in the first part of the development. He testified that his comparables are also located in the first part of the development while the comparables provided by board of review were located in the second part

of the development. The comparables were improved with two story dwellings of brick and frame construction that ranged in size from 3,715 to 4,572 square feet of living area. The dwellings were constructed from 1998 to 2000. Each comparable has a basement with two being finished, central air conditioning, one fireplace and a three-car garage ranging in size from 673 to 798 square feet of building area. One comparable has an in-ground swimming pool and a home theater. The appellant testified the grid analysis he prepared included the market value as reflected on the property record cards for the subject and the comparables for the land and the improvements. To arrive at the assessments for the components one had to multiply the values by .3333. These properties had improvement assessments ranging from \$123,328 to \$147,695 or from \$30.94 to \$35.99 per square foot of living area.

The appellant testified at the hearing that the subject property was purchased in November 2014 for a price of \$660,000. He testified that the parties to the transaction were not related, the property was advertised on the open market, the property was sold through a Realtor, the property was advertised in the Multiple Listing Service and neither party was under any compulsion to complete the transaction. The appellant thought the property was sold by a relocation company. The appellant testified the property had been on the market approximately three months and had an asking price of \$670,000.

The appellant also testified there was a 24% increase in the subject's assessment from 2014 to 2015.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$140,000 resulting in a revised total assessment of \$190,044. The appellant arrived at the \$140,000 improvement using the average improvements assessments of the comparables.

Under cross-examination the appellant testified he obtained a mortgage to purchase the home. He testified that an appraisal was performed and it came in at \$660,000, which he later amended to \$650,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$213,203. The subject's total assessment reflects a market value of \$640,057 when using the 2015 three year average median level of assessments for Kane County of 33.31% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$163,159 or \$37.96 per square foot of living area. Appearing before the Property Tax Appeal Board on behalf of the board of review was board member Kevin Schulenburg and the St. Charles Township Assessor, Diane Hemmingsen.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables identified by the township assessor. The comparables were improved with two-story dwellings of frame and brick construction that ranged in size from 4,058 to 4,416 square feet of living area. The dwellings were built from 2000 to 2003. Each home had a basement that was partially finished, central air conditioning, two or three fireplaces and an attached garage ranging in size from 685 to 754 square feet of building area. These properties had improvement assessments ranging from \$161,201 to \$165,697 or from \$36.50 to \$40.54 per square foot of living area.

Ms. Hemmingsen testified that she has not seen a difference in values of properties in the subject's subdivision depending where the homes are located. She also testified that appellant's comparable #3 was inferior to the subject in quality of construction, inferior in style as it does not have the brick and stone the subject has, the home has fewer bathrooms, the property has less finished basement area and a smaller garage. The assessor testified that her comparable #1 might be slightly superior to the subject property in quality of construction while comparables #2 and #3 are similar to the subject property in quality of construction.

Under cross-examination Ms. Hemmingsen testified they do not make any distinction between the stages of development within the subdivision; the property is considered as being located in the Three Lakes subdivision. She also explained that the subject's assessment increase from 2014 to 2015 was due in part to the fact it was discovered through the MLS listing that the dwelling had a finished basement. The witness also indicated that 2015 was the beginning of a new general assessment period that allowed her to revalue property. The assessor also testified the comparables were located from ½ to less than a 1 mile from the subject property.

The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of the subject property in August 2014 for a price of \$685,500 and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated the subsequent sale of the subject property to the appellant in October 2014 for a price of \$660,000. At the hearing the board of review requested the subject's assessment be increased to reflect the purchase price.

In rebuttal the appellant asserted that the board of review comparables were located more than 1½ miles from the subject property.

### **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.

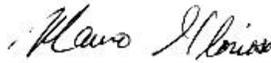
The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #3 and the board of review comparables. These properties were most similar to the subject in size and features with the exception each had a smaller garage than the subject property and one comparable had an in-ground swimming pool as well as a home theater. These comparables had improvement assessments that ranged from \$138,756 to \$165,697 or from \$30.94 to \$40.54 per square foot of living area. The subject's improvement assessment of \$163,159 or \$37.96 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellant's comparable #4 due to differences from the subject property in size. Based on this record the Board finds the appellant 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.

The appellant also argued that the subject's assessment increased 24% from 2014 to 2015. The Board finds this aspect of the appellant's argument has no merit. Even though the assessment increased by 24%, the record disclosed that the 2015 assessment reflects a market value below the subject's November 2014 purchase price indicating the property was not overvalued as a result of the increase.

Although the subject's assessment reflects a market value below the purchase price, indicating the property is undervalued for assessment purposes, the Property Tax Appeal Board denies the board of review request to increase the subject's assessment to reflect the purchase price in order to maintain assessment equity.

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



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: March 24, 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.