



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

APPELLANT: Raj Reddy  
DOCKET NO.: 15-01114.001-R-1  
PARCEL NO.: 09-16-228-007

The parties of record before the Property Tax Appeal Board are Raj Reddy, 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:** \$59,994  
**IMPR.:** \$152,120  
**TOTAL:** \$212,114

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 single family dwelling of frame and brick construction with 4,071 square feet of living area. The dwelling was constructed in approximately 2003. Features of the home include a partial basement that is partially finished, central air conditioning, a fireplace and a three-car attached garage. The property has a 22,216 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 that were located in the same subdivision as the subject property. The appellant testified that the data with respect to the comparables set forth on the grid analysis were taken from the property record cards for each comparable, copies of which were submitted. The comparables ranged in size from 3,941 to 5,088 square feet of living area. The dwellings were constructed from 2002 to 2008. Each comparable has a basement with three being finished,

central air conditioning, one fireplace and a three or four car garage. These properties had sites ranging in size from 22,954 to 38,052 square feet of land area. The comparables had land assessments ranging from \$55,494 to \$59,994 and improvement assessments ranging from \$138,909 to \$158,824 or from \$30.11 to \$35.47 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$140,000 or \$34.39 per square foot of living area.

The appellant testified at the hearing that the assessment data on the assessment grid he prepared actually reflect the market values taken from the respective property record cards for the properties. At the hearing the appellant also presented a grid analysis comparing the subject property with the comparables provided by the board of review and comparables #1 through #3 provided by the appellant.

In rebuttal the board of review representative noted that appellant's comparable #4, which is also board of review comparable #1, has one less bathroom, lacks the enclosed porch that the subject dwelling has, has 700 square feet less in finished basement area and has a smaller garage than the subject property. This comparable, which was similar to the subject in dwelling size, had an improvement assessment of \$35.47 per square foot of living area. The board of review representative noted that the appellant's requested improvement assessment of \$34.39 per square foot of living area would be lower than this comparable.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$212,114. The subject property has an improvement assessment of \$152,120 or \$37.37 per square foot of living area. The subject property has a land assessment of \$59,994. Appearing 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. Ms. Hemmingsen testified the comparables were selected based on similarity in amenities, quality of construction, footprint, similar square footage and finished basement area. The comparables were improved with two-story dwellings of brick and frame construction that ranged in size from 3,941 to 4,596 square feet of living area. Board of review comparable #1 is the same property as appellant's comparable #4. The comparables were constructed from 2002 to 2006. Each comparable has a basement that is partially finished, central air conditioning, one or three fireplaces and a three-car or a four-car garage that range in size from 714 to 1,102 square feet of building area. These properties have sites ranging in size from 22,564 to 22,956 square feet of land area with land assessments of either \$55,494 or \$59,994. The comparables have improvement assessments that range from \$139,799 to \$166,875 or from \$35.47 to \$38.51 per square foot of living area.

The assessor testified she did not use appellant's comparables #1 and #3 as they were so much larger than the subject property. She also explained that appellant's comparables #2 and #3 had very simple footprints. The witness also testified the subject property has a very large great room with 363 square feet while appellant's comparables #2 and #3 have no great rooms but are just square boxes, which makes their cost per square foot less than the subject property.

The board of review requested the assessment be confirmed.

**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 comparable #4 and the comparables provided by the board of review, which included appellant's comparable #4. These comparables were most similar to the subject in size, quality of construction and relative features. The most similar comparables had improvement assessments that ranged from \$139,799 to \$166,875 or from \$35.47 to \$38.51 per square foot of living area. The subject's improvement assessment of \$152,120 or \$37.37 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellant's comparables #1, #2 and #3 for differences from the subject in size and/or quality of construction. 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.

The record further disclosed that the comparables submitted by the parties had land assessments of \$55,494 and \$59,994. The subject property has a land assessment of \$59,994, which is supported by the comparables.

Based on this record 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



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.