



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

APPELLANT: Richard Appoh
DOCKET NO.: 15-01170.001-R-1
PARCEL NO.: 08-17-102-014

The parties of record before the Property Tax Appeal Board are Richard Appoh, the appellant, by attorney Margaret E. Graham, of McCracken, Walsh & de LaVan, 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: \$13,779
IMPR.: \$161,554
TOTAL: \$175,333

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 brick and stucco exterior construction¹ with 4,211 square feet of living area. The dwelling was constructed in 2013. Features of the home include an unfinished look-out style basement, central air conditioning, two fireplaces on one stack and a 1,175 square foot garage. The property has a 59,448 square foot site and is located in St. Charles, Campton Township, Kane County.

¹ While in a memorandum the assessor described the subject as an "all brick home," the grid analyses describe the subject as "Brick 95, Stucco 5." Likewise each of the comparables presented by both parties reflect both frame and masonry construction.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment.² In support of this argument, the appellant submitted information on three equity comparables located in the subject's neighborhood code as assigned by the assessor. The comparables consist of two-story frame and stone dwellings that were 9 or 10 years old. The homes range in size from 3,702 to 4,190 square feet of living area and feature basements, central air conditioning, a fireplace and a garage ranging in size from 852 to 1,044 square feet of building area. The comparables have improvement assessments ranging from \$130,667 to \$148,543 or from \$35.30 to \$35.66 per square foot of living area.

Based on this evidence, the appellant requested that an average per-square-foot assessment of the comparable properties be applied to the subject property resulting in an improvement assessment of \$149,364 or \$35.47 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 \$175,333. The subject property has an improvement assessment of \$161,554 or \$38.36 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the township assessor which noted that the appellant's comparables were each built in 2005 or 2006 as compared the subject dwelling that was built in 2013.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables, two of which are located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame and stone or brick dwellings that were built in 2011 or 2014. The homes range in size from 3,640 to 3,730 square feet of living area and feature unfinished look-out style basements, central air conditioning and a garage ranging in size from 658 to 1,066 square feet of building area. The comparables have improvement assessments ranging from \$137,514 to \$141,737 or from \$37.53 to \$38.00 per square foot of living area.

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

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.

² Counsel for the appellant also marked "contention of law" as a basis of the appeal but the sole claim in the evidence was an assertion of a lack of assessment uniformity.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to board of review comparable #2 which is most distant from the subject dwelling and located in a different neighborhood than the subject according to the assessor's designations.

The Board finds the remaining five comparables presented by both parties have varying degrees of similarity to the subject in age and dwelling size. These comparables had improvement assessments that ranged from \$130,667 to \$148,543 or from \$35.30 to \$38.00 per square foot of living area. The subject's improvement assessment of \$161,554 or \$38.36 per square foot of living area falls above the range established by the best comparables in this record both in terms of overall value and on a per-square-foot basis. However, after considering adjustments for differences in dwelling size, age, exterior construction and/or features, 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.

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.