



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

APPELLANT: Gregory Weddick
DOCKET NO.: 15-01261.001-R-1
PARCEL NO.: 11-12-480-001

The parties of record before the Property Tax Appeal Board are Gregory Weddick, the appellant, by attorney Thomas J. Thorson of Raila & Associates, P.C., 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: \$ 25,148
IMPR.: \$129,251
TOTAL: \$154,399

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 frame construction that has 3,123 square feet of living area. The dwelling was built in 2001. Features include an unfinished basement, central air conditioning, a fireplace, three and one-half bathrooms and a 722 square foot garage. The subject property is located in Blackberry Township, Kane County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted a grid analysis of three assessment comparables located along the same street as the subject. The comparables are comprised of two-story dwellings of frame construction that were 16 or 19 years old. The comparables have unfinished basements, central air conditioning, one or two fireplaces, two and one-half bathrooms and garages that contain from 694 to 725 square feet of building area. The dwellings range in size from 2,721 to 2,875 square feet of living area. The comparables have improvement assessments ranging from

\$91,156 to \$95,906 or from \$33.28 to \$33.50 per square foot of living area. Appellant's counsel calculated the comparables have an average improvement assessment of \$33.40 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$104,308 or \$33.40 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$154,399. The subject property has an improvement assessment of \$129,251 or \$41.39 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of five assessment comparables. The evidence was prepared by the Blackberry Township Assessor. The comparables are located in the same neighborhood as the subject. The comparables consist of two-story dwellings of frame, brick and frame, brick and aluminum or frame and stone exterior construction that were built from 2000 to 2010. One comparable has a partial finished basement; two comparables have unfinished basements; and two comparables have partial finished walkout basements. Other features include central air conditioning, one or two fireplaces, three and one-half bathrooms or four and one-half bathrooms and garages that range in size from 653 to 953 square feet of building area. The dwellings range in size from 2,934 to 3,424 square feet of living area. The comparables have improvement assessments ranging from \$128,281 to \$154,627 or from \$41.54 to \$45.16 per square foot of living area.

The township assessor claimed all the appellant's comparables are "lower grade" and smaller in dwelling size when compared to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued 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.

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparable #1 is smaller in dwelling size and all the comparables have one fewer bathroom when compared to the subject. The Board gave less weight to comparables #1, #3 and #5 submitted by the board of review. These properties have standard partial finished or walkout partial finished basements, superior to the subject. In addition, comparables #1 and #3 have one more bathroom than the subject and comparable #5 is newer in age when compared to the subject. The Board finds the two remaining comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments of \$128,281 and \$130,796 or \$41.54 and \$43.72 per square foot of living area, respectively. The subject property has an improvement assessment of \$129,251 or \$41.39 per square foot of living area, which is supported by the most similar assessment comparables contained in the record.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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