



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

APPELLANT: Bruce & Jane Dillon
DOCKET NO.: 15-01265.001-R-2
PARCEL NO.: 12-10-401-023

The parties of record before the Property Tax Appeal Board are Bruce & Jane Dillon, 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 **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: \$43,869
IMPR.: \$217,354
TOTAL: \$261,223

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 single-family dwelling of frame and masonry construction with approximately 1,829 square feet of living area. The dwelling was constructed in 1987 or is approximately 28 years old. Features of the home include a full walkout-style basement with finished area, central air conditioning, three fireplaces and an attached two-car garage. The property has a 21,780 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellants contend assessment inequity as to the subject's improvement assessment as the basis of the appeal; no dispute was raised concerning the subject's land assessment. In support of this argument the appellants submitted information on three equity comparables located within a block of the subject property. The comparables consist of a one-story and two, 1.5-story dwellings of frame exterior construction. The comparables range in age from 30 to 43 years old and the homes range in size from 2,063 to 3,302 square feet of living area. Each home has a

basement with finished area, central air conditioning and an attached two-car garage. Two of the comparables each have two fireplaces. The comparables have improvement assessments ranging from \$72,726 to \$88,139 or from \$22.02 to \$42.72 per square foot of living area.¹

In addition, the appellants reported the subject property was purchased in August 2015 for a price of \$820,500 or \$448.61 per square foot of living area, including land. The subject has a total assessment of \$261,223 which reflects a market value of \$784,218 or \$428.77 per square foot of living area, including land, when applying the 2015 three-year median level of assessments for Kane County of 33.31% as determined by the Illinois Department of Revenue.

As set forth in the final decision, for tax year 2015, the subject's total assessment was increased from \$129,054 to \$261,223 with the entire increase applying to the improvement assessment as part of a "revalue."

Based on the foregoing equity evidence, the appellants requested a reduction in the subject's improvement assessment to \$90,000 or \$49.21 per square foot of living area. The appellants' requested total assessment of \$133,869 would reflect a market value of approximately \$401,607 or \$219.58 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$261,223. The subject property has an improvement assessment of \$217,354 or \$118.84 per square foot of living area. The subject's total assessment reflects a market value of \$784,218 or \$428.77 per square foot of living area, including land, when applying the 2015 three-year average median level of assessment in Kane County of 33.31% as determined by the Illinois Department of Revenue.

In response to the appellants' appeal, the board of review submitted a memorandum and data prepared by the Geneva Township Assessor's Office. The assessor contends that properties in the subject's immediate area are "very diverse, having been built anywhere from the 1800's to the current year." Moreover, the assessor contends that many of the homes have been thoroughly upgraded and remodeled while others lack any recent updates. The assessor stated "the subject's posting" reflected the property was recently rehabbed.² The assessor also noted that prior to the 2015 sale of the subject, the property sold in 2006 for \$801,600.

As to the comparables presented by the appellants, the assessor characterized each as being inferior to the subject in that each has an unfinished basement that is not a walkout style. Next, the assessor outlined the history of the issuance of building permits for the subject and the appellants' comparables along with the respective "estimated construction cost" accompanying each permit. In light of the data, the assessor opined the appellants' comparable dwellings are not representative of the subject building's quality, updating and amenities.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables along with recent sale data for these properties. As part of the

¹ The appellants erred in calculating the improvement assessment per square foot of living area for the subject and each of the comparable properties.

² The Board could find no documentation in the submission to support this assertion.

submission, the assessor acknowledged that the original date of construction "varies significantly," each comparable has been well maintained and updated to reflect current standards. The comparables consist of one-story dwellings of frame or frame and masonry exterior construction. The comparables range in age from 30 to 84 years old³ and the homes range in size from 2,146 to 3,270 square feet of living area. Each home has a basement, two of which have finished areas and one comparable has an English-style basement. Each home has central air conditioning, two to four fireplaces and a three-car garage. The comparables have improvement assessments ranging from \$170,888 to \$203,106 or from \$59.65 to \$80.44 per square foot of living area.

The assessor also reported that these comparables sold between May 2015 and December 2015 for prices ranging from \$737,500 to \$815,000 or from \$249.24 to \$343.66 per square foot of living area, including land. Also as part of the grid analysis, the assessor set forth adjustments to the comparables for differences when compared to the subject for a market value/sale price analysis and for an equity/assessment analysis. After adjustments, the assessor opined adjusted assessments for the comparables ranging from \$99.60 to \$110.18 per square foot of living area.

The board of review referred solely the assessor's evidence; at the conclusion of the equity analysis in the memorandum, the assessor asserted that comparable #2 was most similar to the subject and thus, the subject's assessment should "at a minimum" reflect the adjusted building value of \$110.18 per square foot of living area. At the close of the memorandum, the assessor argued that the subject's assessment should be increased to \$273,473 to reflect the 2015 purchase price or the subject's assessment should be confirmed reflecting a fair market value of approximately \$783,747.

In written rebuttal, the appellants submitted a three-page memorandum addressing the data submitted by the board of review. The appellants dispute the assertion that the subject property is within the historic part of downtown Geneva whereas the subject is "significantly further south" of this district. The appellants did not find the referenced documentation that the subject property was recently rehabbed and furthermore they have no evidence that it was recently rehabbed. The appellants contend that as of the date of purchase it appeared that no improvements had been done in many years and this was verified by the seller. In fact, the subject dwelling had been rented for five years prior to sale and not even routine upkeep was performed during that time.

As to building permit estimates, the appellants contend this is not necessarily reflective of actual expenditures and the appellants have personally observed at least one of the comparables they presented has a finished basement.

Additionally, the appellants reiterate that the basis of this appeal is assessment equity, not market value. Moreover, the three comparables presented by the board of review sold in 2015 and in 2015 each of the comparables had assessments that significantly increased: comparable #1 from \$161,063 to \$170,888; comparable #2 from \$157,839 to \$203,106; and comparable #3 from

³ While in the memorandum, the assessor contended that comparable #1 had a building permit issued in 1983, the grid analysis for this comparable reflects a date of construction of 1931.

\$84,407 to \$195,053. In summary, the appellants contend that there was no basis to raise the building assessment of the subject dwelling based on the *existing* assessments in 2015.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the record contains information on six comparables submitted by the parties that had varying degrees of similarity to the subject property. The appellants' comparables had improvement assessments ranging from \$22.02 to \$42.72 per square foot of living area. The subject's improvement assessment of \$118.84 per square foot of living area is above this range.

The board of review provided information on three comparables that had improvement assessments that ranged from \$59.65 to \$80.44 per square foot of living area. The subject's improvement assessment is also above this range. However, the Board finds the sales data provided by the board of review on these comparables suggest these properties are assessed at 90% or 95% of their recent sales prices. Comparing the market values as reflected by the comparables' total assessments when applying the 2015 three-year average median level of assessments for Kane County of 33.31% to their purchase prices reveal the following:

BOR Comparable	Assessed Market Value	Sales Price
#1	\$660,225	\$737,500
#2	\$741,444	\$780,000
#3	\$776,743	\$815,000

The Board finds of the comparables the most similar to the subject in style and size was board of review comparable #2. The sales prices for all three of these comparables ranged from \$249.24 to \$343.66 per square foot of living area, including land. The subject recently sold for \$448.61 per square foot of living area, including land, which is higher than any of the comparables presented. Moreover, the subject's assessment reflects a market value of \$428.77 per square foot of above grade living area, land included, which is above the range established by the most similar comparables provided by the board of review and below the subject's recent purchase price.

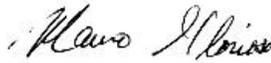
The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v.

Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20 (fair cash value is the cornerstone of uniform assessment.) It is unconstitutional for one kind of property within a taxing district to be taxed as a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998).

The Board finds that the appellants did not demonstrate that the subject property was being assessed at a substantially higher proportion of its market value than the comparables in this record. The Board finds the evidence provided by the board of review, which included sales prices of its equity comparables, demonstrated that the subject property was being assessed proportionately. Therefore, after an analysis of the assessment data the Board finds a reduction is not warranted.

In conclusion, after considering assessment information and sales prices of the comparables provided by the board of review, the Property Tax Appeal 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



Acting 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: July 21, 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.