



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

APPELLANT: Carol Quandt
DOCKET NO.: 15-01300.001-R-1
PARCEL NO.: 06-22-228-011

The parties of record before the Property Tax Appeal Board are Carol Quandt, the appellant, by attorney Kelly Murray, of the Law Offices of Michael R. Davies, Ltd. in Oaklawn, 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: \$8,812
IMPR.: \$30,695
TOTAL: \$39,507

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 one-story dwelling of frame construction with 1,269 square feet of living area. The dwelling was constructed in 1954. Features of the home include a full unfinished basement, central air conditioning and a 264 square foot attached garage. The property has a 8,725 square foot site and is located in Elgin, Elgin Township, Kane County.

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. In support of this argument the appellant submitted information on four equity comparables located in the same subdivision as the subject property. The comparables consist of a part one-story and part 1.5-story dwelling and three, one-story dwellings, one of which also has a finished attic. The dwellings were built between 1945 and 1952 and range in size from 1,240 to 1,709 square feet of living area. Each comparable has a full or partial basement, one comparable has a fireplace and

each comparable has a garage ranging in size from 240 to 384 square feet of building area. The comparables have improvement assessments ranging from \$24,935 to \$39,360 or from \$16.71 to \$23.93 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$21,204 or \$16.71 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 \$39,507. The subject property has an improvement assessment of \$30,695 or \$24.18 per square foot of living area.

In response to the appeal, a memorandum and data prepared by the Elgin Township Assessor was presented by the board of review. The assessor noted that appellant's comparables #1 and #4 differ from the subject in design and comparable #2 has only a partial basement as compared to the subject's full basement. Additionally, the assessor noted that comparable #3 has significantly more living area square footage than the subject, this property is also older than the subject and likewise differs in basement size and number of baths. Finally, the assessor stated "the subject is not owner occupied and is an income producing property." No further explanation of the purported relevance of these two facts was provided with the submission.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six equity comparables, four of which are located in the subject's subdivision. The comparables consist of one-story frame or frame and brick dwellings that were built between 1950 and 1966. The homes range in size from 1,116 to 1,295 square feet of living area and feature full or partial basements. Four of the comparables have central air conditioning and one comparable has a fireplace. Each of the comparables has a garage ranging in size from 280 to 396 square feet of building area. The comparables have improvement assessments ranging from \$28,128 to \$35,337 or from \$24 to \$27 per square foot of living area, rounded.

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.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3 and #4 due to differences in design, age and/or dwelling size when compared

to the subject dwelling. The Board has also given reduced weight to board of review comparable #4 due to its newer age when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparables #1, #2, #3, #5 and #6. These comparables had varying degrees of similarity to the subject in age, dwelling size, basement size, features and/or garage size. These comparables had improvement assessments that ranged from \$28,128 to \$32,569 or from \$22.96 to \$25.98 per square foot of living area. The subject's improvement assessment of \$30,695 or \$24.18 per square foot of living area falls within the range established by the best comparables in this record. 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.

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.