



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

APPELLANT: Sybil Gratz  
DOCKET NO.: 15-01408.001-R-1  
PARCEL NO.: 05-25-379-011

The parties of record before the Property Tax Appeal Board are Sybil Gratz, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$25,000  
**IMPR.:** \$97,903  
**TOTAL:** \$122,903

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 1-story dwelling of frame and masonry construction with 1,841 square feet of living area. The dwelling was constructed in 2014. Features of the home include a full unfinished "lookout" basement, central air conditioning and a 400 square foot garage. The property has a .12 of an acre site and is located in Elgin, Plato Township, Kane County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on three comparable sales. The comparables had varying degrees of similarity when compared to the subject. They are one or two-story frame and masonry dwellings ranging in size from 1,863 to 2,490 square feet of living area. They were built between 2007 and 2013 and feature full unfinished basements, central air conditioning and 2-car garages. Two have fireplaces. They are located in

the same neighborhood code as the subject. These comparables sold between September 2013 and December 2014 for prices ranging from \$286,500 to \$408,285 or from \$155.16 to \$168.99 per square foot of living area land included. The appellant also claims the assessor “assessed the subject property based on the subject’s sale price.”

With regard to the equity argument, the appellant submitted information on three equity comparables. These dwellings are one-story frame and masonry dwellings ranging in size from 1,863 to 1,968 square feet of living area. They were built between 2007 and 2014 and feature full unfinished basements, central air conditioning and 2-car garages. One has a fireplace. They are located in the same neighborhood code as the subject. These comparables had improvement assessments ranging from \$90,167 to \$90,838 or from \$42.31 to \$46.16 per square foot of living area. Based on this evidence, the appellant requested the improvement assessment be reduced to \$74,840 or \$40.65 per square foot of living area, and that the total assessment be reduced to \$99,840 which reflects a fair market value of \$299,730 or \$162.81 per square foot of living area including land, when using the 2015 three-year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject’s improvement assessment of \$97,903 or \$53.18 per square foot of living area, and a total assessment for the subject of \$122,903. The subject's total assessment reflects a market value of \$368,967 or \$200.42 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Kane County of 33.31%. In support of the subject’s assessment the board of review submitted information on six comparables for both sales and equity. The comparables had varying degrees of similarity when compared to the subject. All were 1-story frame and masonry dwellings that range in size from 1,726 to 1,994 square feet of living area. They were built in 2014 or 2015. The comparables feature full “lookout” basements and garages that range in size from 400 to 561 square feet of building area. Three had fireplaces. No information was provided regarding basement finish or central air conditioning. The comparables were located on the same street and within .07 of a mile from the subject. The comparables sold from March 2014 through January 2015 for prices ranging from \$338,783 to \$442,178 or from \$195.00 to \$231.39, per square foot of living area land included. They have improvement assessments ranging from \$89,656 to \$106,127 or from \$51.32 to \$55.53 per square foot of living area. The board of review also disclosed in their grid analysis that the subject sold April 1, 2014 for \$399,473 or \$216.99 per square foot of living area. The board of review submitted a memo from the Plato Township Assessor claiming the homes on Seigle and Valhalla are in an older section of the Regency neighborhood which was mostly built in 2007-2009. The assessor also claimed homes backing up to ponds or wooded sections will have a higher land value, and submitted maps of both parties comparables showing the board of review comparables all back up to open area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant’s counsel cites differences between the board of review’s comparables and the subject, and claims the respondent’s evidence is based on “raw and unconfirmed” comparable sales and uniformity.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables based on their dissimilar age, style, dwelling size and/or proximity to the subject. The Board finds the best evidence of market value in the record are the six comparables submitted by the board of review. These comparables are most similar to the subject in location, exterior construction, style, size, age and most features. They sold from March 2014 through January 2015 for prices ranging from \$338,783 to \$442,178 or from \$195.00 to \$231.39, per square foot of living area land included. The subject's assessment reflects a market value of \$368,967 or \$200.42 per square foot of living area, including land, which is within and on the lower end of the range established best comparable sales in this record. The market value reflected by the assessment is also less than the \$399,473 sale price of the subject in April 2014, nine months prior to the subject's assessment date of January 1, 2015. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant also argued unequal treatment as an alternative basis for the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on inequity is not warranted.

The Board finds the parties submitted nine suggested assessment comparables to support their respective positions regarding whether the subject improvements were equitably assessed. The Board gave less weight to the appellant's comparable #1 based on its older age as compared to the subject. The improvement assessments of the remaining comparables ranged from \$89,656 to \$106,127 or from \$43.92 to \$55.53 per square foot of living area. The subject's improvement assessment is \$97,903 or \$53.18 per square foot of living area, which is within the range established by the most similar comparables in the record. The Board finds the subject property is uniformly assessed and no reduction is warranted based on the principals of uniformity.

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.