



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

APPELLANT: Charles Boland
DOCKET NO.: 15-01423.001-R-1
PARCEL NO.: 05-25-402-006

The parties of record before the Property Tax Appeal Board are Charles Boland, 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: \$20,000
IMPR.: \$108,833
TOTAL: \$128,833

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 and masonry construction with 1,929 square feet of living area. The dwelling was constructed in 2012. Features of the home include a full basement with 1,280 square feet of finished area, central air conditioning, a fireplace, a 241 square foot patio and a 400 square foot garage. The property has a site with 5,227 square feet or 0.12 of an acre of land area. The property is located in Elgin, Plato Township, Kane County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. The subject's land assessment is not being contested. In support of the inequity argument, the appellant submitted information on three equity comparables that were located in the same neighborhood as the subject property. The comparables have from 5,227 to 6,970 square foot of land area. The comparables are improved with one-story dwellings of frame and masonry

construction. The dwellings were constructed in 2013 or 2014. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 1,890 to 1,968 square feet of living area and have improvement assessments ranging from \$84,990 to \$90,838 or from \$43.92 to \$47.79 per square foot of living area.

In support of the overvaluation argument, the appellant submitted three comparable sales that were located in the same neighborhood as the subject property. The comparables sold from September 2013 to December 2014 for prices that ranged from \$286,500 to \$408,285 or from \$155.71 to \$168.99 per square foot of living area, land included. The appellant submitted sales data information from the Multiple Listing Service for two of the comparable sales. Each comparable has 5,227 square foot of land area. The comparables are improved with one or two-story dwellings of frame and masonry construction. The dwellings were constructed from 2007 to 2013. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 1,863 to 2,490 square feet of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$104,728.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,833. The subject property has an improvement assessment of \$108,833 or \$56.42 per square foot of living area. The subject's total assessment reflects a market value of \$386,770 or \$200.50 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% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables that were located in the same neighborhood as the subject property. The comparables are situated on sites containing from 0.12 to 0.16 of an acre of land area. The comparables consist of one-story dwellings of frame and masonry construction. The dwellings were constructed from 2008 to 2014. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 1,841 to 1,994 square feet of living area and have improvement assessments ranging from \$97,903 to \$114,820 or from \$51.52 to \$58.23 per square foot of living area. The board of review also submitted sale prices for these comparables. The comparables sold from May 2011 to December 2014 for prices that ranged from \$325,000 to \$442,178 or from \$174.26 to \$231.39 per square foot of living area, land included.

As part of its submission, the board of review analyzed the appellant's comparables. The board of review stated that the appellant's comparable sale #1 was five years older than the subject, and comparable sales #2 and #3 were two-story dwellings.¹ The board of review also stated that the appellant's equity comparables did not have finished basements. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted a rebuttal to the board of review's evidence. Counsel argued that five of the board of review's comparable sales should be given little weight. Three comparables were brand-new properties that sold in 2014, and two comparables were dated sales

¹ The board of review's claim regarding the appellant's comparable sale #2 was incorrect. The appellant submitted photographic evidence which revealed comparable sale #2 was one-story in design.

that occurred in 2011. Finally, the appellant's attorney argued that the board of review had provided unconfirmed sales data for all seven of its comparables.

Conclusion of Law

The appellant contends in part that 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 presented sale prices for ten comparable properties. The Board finds that four of these properties did not sell proximate to the January 1, 2015 assessment date. The board of review's comparables #2 through #4 sold from May to August 2011, and the appellant's comparable #3 sold in September 2013. Moreover, the appellant's comparable #3 was shown to be a two-story dwelling with considerably more living area than the subject. As a result, the Board gave little weight to these four comparable sales. Additionally, the Board finds that the appellant's comparables #1 and #2 and board of review comparable #1 had dwellings that were somewhat older than the subject. As a result, these properties received less weight in the Board's analysis.

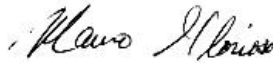
The Board finds the best evidence of market value to be board of review comparables #5 through #7. The Board finds that these properties were very similar to the subject in age and they sold proximate to the January 1, 2015 assessment date. These comparables sold in April or July 2014 for prices that ranged from \$198.86 to \$231.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$200.50 per square foot of living area, including land, falls within the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

Alternatively, the appellant contents assessment inequity as a basis of this 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 based on inequity is not warranted.

The parties submitted information on a total of ten suggested equity comparables. The Board finds board of review comparable #1 was somewhat older than the subject and received less weight in the Board's analysis. The Board finds that the appellant's equity comparables and board of review comparables #2 through #6 were more similar to the subject in age and were also very similar in location, design, exterior construction and living area. The Board finds these

comparables had improvement assessments that ranged from \$43.92 to \$58.23 per square foot of living area. The subject's improvement assessment of \$56.42 per square foot of living area falls near the higher end of the range established by the best equity comparables in this record. The Board finds the subject's improvement assessment appears justified, because the comparables at the higher end of this range had basements with finished area like the subject. 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 based on inequity 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.