



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

APPELLANT: Tom Bugajski  
DOCKET NO.: 15-01437.001-R-1  
PARCEL NO.: 05-25-326-011

The parties of record before the Property Tax Appeal Board are Tom Bugajski, 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 A Reduction 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.:** \$113,844  
**TOTAL:** \$138,844

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 1,972 square feet of living area. The dwelling was constructed in 2011. Features of the home include a full basement with 1,400 square feet of finished area, central air conditioning, a 219 square foot deck and a two-car 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 located in the same neighborhood as the subject property. The comparables have either 5,227 or 5,663 square foot of land area. The comparables are improved with one-story dwellings of frame and masonry construction. The dwellings were constructed from 2009 to 2014. The dwellings range in size from 1,935 to

1,990 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, and a two-car garage. One of the comparables has a fireplace. The comparables have improvement assessments ranging from \$84,990 to \$93,109 or from \$43.92 to \$46.79 per square foot of living area. Based on the equity evidence, the appellant requested a reduction in the subject's total assessment to \$114,963.

In support of the overvaluation argument, the appellant submitted three comparable sales located in the same neighborhood as the subject property. The comparables sold from December 2012 to August 2014 for prices that ranged from \$286,500 to \$408,285 or from \$155.71 to \$207.21 per square foot of living area, land included. Each comparable has 5,227 square foot of land area. The comparables are described as one-story dwellings of frame and masonry construction; however, the appellant submitted evidence indicating comparable sale #2 is actually a two-story dwelling. The dwellings were constructed from 2006 to 2013. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 1,840 to 2,490 square feet of living area. Based on this market value evidence, the appellant requested a reduction in the subject's total assessment to \$115,436.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,820. The subject property has an improvement assessment of \$114,820 or \$58.23 per square foot of living area. The subject's total assessment reflects a market value of \$419,754 or \$212.86 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 located in the same neighborhood as the subject property. Board of review equity comparables #1 through #3 are the same properties as the appellant's equity comparables #1 through #3. These properties will not be further discussed as board of review equity evidence. Board of review equity comparables #4 through #7 are situated on sites containing from 0.12 or 0.17 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 2012. The dwellings range in size from 1,885 to 1,990 square feet of living area. The comparables have full basements with finished area, central air conditioning, and two-car garages. Two comparables have a fireplace. The comparables have improvement assessments ranging from \$107,742 to \$114,680 or from \$56.42 to \$57.73 per square foot of living area.

The board of review also submitted information on eight comparable sales located in the same neighborhood as the subject property. Board of review comparable sales #1 through #3 are the same properties as the appellant's comparable sales #1 through #3. These properties will not be further discussed as board of review comparable sales. Board of review comparables #4 through #8 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 2011 to 2015. 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. The comparables sold from July 2011 to January 2015 for prices that ranged from \$390,371 to \$442,178 or from \$198.86 to \$231.39 per square foot of living area, land included.

The appellant's attorney submitted a rebuttal to the board of review's evidence.

### **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 eight comparable properties. The Board finds that three of these properties did not sell proximate to the January 1, 2015 assessment date. The board of review's comparable sale #4 sold in July 2011, and the appellant's comparables #2 and #3 sold in December 2012 and September 2013, respectively. 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 three comparable sales.

The Board finds the best evidence of market value to be the appellant's comparable sale #1 and board of review comparables #5 through #8. The Board finds that these properties sold proximate to the January 1, 2015 assessment date. These comparables were very similar to the subject in location, design, exterior construction and features. The Board finds the appellant's comparable #1 was four years older than the subject, and board of review comparables #5 through #8 were four years newer than the subject. These five comparables sold from April 2014 to January 2015 for prices that ranged from \$286,500 to \$442,178 or from \$155.71 to \$231.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$419,754 or \$212.86 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 met this burden of proof and a reduction in the subject's assessment based on inequity is warranted.

The parties submitted information on a total of seven suggested equity comparables. The Board finds that all of the equity comparables were similar to the subject in location, design, exterior construction, age, and living area. The Board finds the six comparables had improvement assessments that ranged from \$43.92 to \$57.73 per square foot of living area. The subject's improvement assessment of \$58.23 per square foot of living area falls just above the range established by the equity comparables in this record. Based on this record, the Board finds the appellant demonstrated 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 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.