



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

APPELLANT: Mark Abate  
DOCKET NO.: 15-01439.001-R-1  
PARCEL NO.: 05-25-460-002

The parties of record before the Property Tax Appeal Board are Mark Abate, 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.:** \$147,494  
**TOTAL:** \$172,494

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 two-story dwelling of frame and masonry construction with 2,879 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full "walkout" basement with 1,190 square feet of finished area, central air conditioning, a fireplace, a 320 square foot deck, a 687 square foot concrete patio and a 738 square foot garage. The property has a 14,810 square foot site and is located in Elgin, Plato Township, Kane County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. 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 are improved with one and one-half or two-story dwellings of frame and masonry construction. The dwellings were constructed from 2007 to 2014. The dwellings have either 2,478 or 2,789 square

feet of living area. Each comparable is described as having a full unfinished basement, central air conditioning, and a two-car garage. Two of the comparables have a fireplace. The comparables have improvement assessments ranging from \$106,584 to \$120,367 or from \$40.61 to \$43.16 per square foot of living area. Based on the equity evidence, the appellant requested a reduction in the subject's total assessment to \$141,045.

In support of the overvaluation argument, the appellant submitted three different properties as comparable sales. The comparables sold from March 2013 to April 2014 for prices that ranged from \$270,490 to \$440,000 or from \$102.70 to \$117.79 per square foot of living area, land included. The comparables are located in the same subdivision as the subject property and have from 13,068 to 24,980 square feet of land area. The comparables are two-story dwellings of frame or 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 2,473 to 3,800 square feet of living area. As part of his submission, the appellant provided the subject's property record card, which revealed the subject property sold in August 2014 for a price of \$602,500. Based on this market evidence, the appellant requested a reduction in the subject's total assessment to \$100,640.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,494. The subject property has an improvement assessment of \$147,494 or \$53.71 per square foot of living area. The subject's total assessment reflects a market value of \$517,844 or \$188.58 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 equity and sales information on six comparable properties located in the same subdivision as the subject. The six comparables are situated on sites containing from 0.35 to 0.46 of an acre of land area. The comparables consist of two-story dwellings of frame and masonry construction. The dwellings were constructed in 2014 or 2015. The dwellings range in size from 3,374 to 3,918 square feet of living area. The comparables have full basements, two of which are finished; central air conditioning; a fireplace; and three-car garages. The comparables have improvement assessments ranging from \$117,910 to \$163,964 or from \$31.05 to \$45.10 per square foot of living area. The board of review also submitted sale prices for these six comparable properties. The comparables sold from June 2014 to January 2015 for prices that ranged from \$505,952 to \$637,436 or from \$138.48 to \$168.37 per square foot of living area, land included. As part of its submission, the board of review also disclosed that the subject sold in August 2014 for a price of \$602,500 or for \$209.27 per square foot of living area, land included. On the basis of 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 stated that all of the equity comparables submitted by the parties had lower improvement assessments on a per square foot basis than the subject. Furthermore, counsel stated that all of the sales comparables submitted by the parties had lower market values per square foot than the subject.

### **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 nine comparable properties as well as a recent sale price for the subject property. The Board finds that two of the appellant's comparable sales did not sell proximate to the January 1, 2015 assessment date. The appellant's comparables #2 and #3 sold in March 2013 and April 2013, respectively. In addition, the appellant's comparable sales #1 and #2 and board of review comparables #3 through #6 had significantly more living area than the subject. As a result, the Board gave little weight to the appellant's comparable sales and board of review comparables #3 through #6.

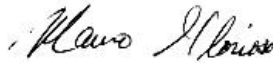
The Board finds the best evidence of market value in the record to be the August 2014 sale of the subject property and board of review comparables #1 and #2. Both parties provided information disclosing the subject property sold in August 2014 for a price of \$602,500 or \$209.27 per square foot of living area, land included. Board of review comparables #1 and #2 sold in January 2015 and October 2014 for prices of \$568,084 and \$505,992 or for \$168.37 and \$147.95 per square foot of living area, land included. The Board finds that these sale dates were proximate to the January 1, 2015 assessment date. In addition, board of review comparables #1 and #2 were similar to the subject in most characteristics. The subject's assessment reflects a market value of \$517,844 or \$188.58 per square foot of living area, including land, falls within the range established by the best evidence of market value 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 nine suggested equity comparables. The Board finds the equity comparables were similar to the subject in location, design, exterior construction and age. However, board of review comparables #3 through #6 had significantly more living area than the subject and received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the appellant's equity comparables and board of review comparables #1 and #2. The Board finds these five comparables were more similar to the subject in living area. These comparables had improvement assessments that ranged from

\$106,584 to \$152,157 or from \$40.61 to \$45.10 per square foot of living area. The subject's improvement assessment of \$147,494 or \$51.23 per square foot of living area falls above the range established by the best equity comparables on a per square foot basis. The Board finds the subject's improvement assessment appears to be justified, because the subject had superior attributes compared to the comparable at the higher end of this range. The subject had a "walkout" basement with finished area, a 320 square foot deck, and a 687 square foot patio, while board of review comparable #1 had a "lookout" basement with finished area and a 122 square foot porch. 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.