



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

APPELLANT: Pam Gleich
DOCKET NO.: 15-01462.001-R-1
PARCEL NO.: 05-25-379-014

The parties of record before the Property Tax Appeal Board are Pam Gleich, 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.: \$106,584
TOTAL: \$131,584

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 is improved with a two-story dwelling of frame and brick construction with 2,478 square feet of living area. The dwelling was constructed in 2014. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 420 square feet of building area. The property has a 7,405 square foot or .17-acre site and is located in Elgin, Plato Township, Kane County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant provided information on three comparable sales that were improved with two-story dwellings of frame construction that ranged in size from 2,473 to 2,880 square feet of living area. The dwellings were constructed from 2008 to 2015. Each comparable has a full basement, central air conditioning and a two-car garage. Two of the comparables each have one fireplace. The sales occurred from April 2013 to February 2015 for

prices ranging from \$270,490 to \$304,750 or from \$105.24 to \$109.38 per square foot of living area, including land.

With respect to the uniformity argument the appellant provided three comparables improved with two-story dwellings of frame and masonry construction that ranged in size from 2,400 to 2,789 square feet of living area. The dwellings were constructed in 2007 and 2010. One comparable has a full basement, each comparable has central air conditioning, two comparables each have one fireplace and each comparable has a two-car garage. The comparables have improvement assessments ranging from \$87,324 to \$113,265 or from \$36.00 to \$40.61 per square foot of living area.

The appellant's submission included a copy of the subject's property record card disclosing the subject property was purchased in June 2014 for a price of \$397,437.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$66,287.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,584. The subject's assessment reflects a market value of \$395,029 or \$159.41 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. The subject property has an improvement assessment of \$106,584 or \$43.01 per square foot of living area.

In support of the assessment the board of review provided information from the Plato Township Assessor. The assessor stated that the subject property was purchased in 2014 for a price of \$397,437. The assessor explained the subject property is located in the Regency section of the Bowes Creek subdivision which is for those 55 and older and has a clubhouse and swimming pool. The assessor stated that the comparable sales provided by the appellant did not have access to a clubhouse or swimming pool.

In support of the assessment the assessor provided information on eight comparable sales improved with one, one-story dwelling and seven, two-story dwellings of frame or frame and brick exterior construction that ranged in size from 2,029 to 2,736 square feet of living area. The dwellings were constructed from 2006 to 2015. Six of the comparables have basements, six of the comparables each have one fireplace and each comparable has a garage ranging in size from 400 to 576 square feet of building area. Board of review comparables #1 and #2 were the same as appellant's comparables #1 and #2. Board of review comparables #4 through #8 were located in the same subdivision as the subject property. The board of review comparables sold from September 2013 to June 2015 for prices ranging from \$285,000 to \$470,523 or from \$107.47 to \$209.95 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$78,081 to \$129,739 or from \$29.44 to \$53.89 per square foot of living area. The board of review requested the subject's assessment be confirmed.

In rebuttal the appellant contends the board of review comparables were raw/unconfirmed sales.

Conclusion of Law

The appellant contends in part 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 is not warranted.

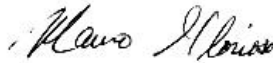
The record disclosed the subject property was purchased in June 2014 for a price of \$397,437 or \$160.39 per square foot of living area, including land. Additionally, the Board finds the best comparable sales in the record to be board of review sales #4 through #7, which were similar to the subject property in location, style and age. These comparables were also similar to the subject in features with the exception that two did not have basements while the subject property has a basement. These four comparables sold from September 2013 to October 2014 for prices ranging from \$379,889 to \$408,285 or from \$151.52 to \$176.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$395,029 or \$159.41 per square foot of living area, including land, which is below its purchase price and within the range established by the best comparable sales in this record. Less weight was given the appellant's comparable sales due to differences from the subject in location, exterior construction, age and/or the fact that appellant's sale #3 did not occur proximate in time to the assessment date at issue. The Board gave less weight to board of review sales #1 through #3 due to differences from the subject in location and/or age. The Board gave less weight to board of review sale #8 due to differences from the subject in style. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellant also 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 Board finds the best comparables to be board of review comparables #4 through #7, which were similar to the subject property in location, style and age. These comparables were also similar to the subject in features with the exception that two did not have basements while the subject property has a basement. These properties had improvement assessments ranging from \$100,512 to \$129,736 or from \$40.56 to \$48.57 per square foot of living area. The subject property has an improvement assessment of \$106,584 or \$43.01 per square foot of living area, which is within the range established by the best comparables. Less weight was given the appellant's equity comparables due to differences from the subject in age and/or features. The Board gave less weight to board of review equity comparables #1 through #3 due to differences from the subject in location and/or age. The Board gave less weight to board of review comparable #8 due to differences from the subject in style. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject

improvement was inequitably assessed and no reduction in the subject's assessment is justified on this basis.

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



Member



Acting Member

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: _____

April 21, 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.