



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

APPELLANT: William & Sherrie Robotham
DOCKET NO.: 16-00480.001-F-1
PARCEL NO.: 11-13-400-010

The parties of record before the Property Tax Appeal Board are William & Sherrie Robotham, the appellants, 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:

FAIR CASH VALUE ASSESSMENT		ALTERNATIVE VALUE FOR CONSERVATION STEWARDSHIP	
F/Land:	\$57,291	F/Land:	\$8,610 ¹
Homesite:	\$10,481	Homesite:	\$10,481
Residence:	\$68,635	Residence:	\$68,635
Outbuildings:	\$0	Outbuildings:	\$0
TOTAL:	\$136,407	TOTAL:	\$87,726

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2016 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Appellant's Historical Assessment Data/Manipulation Argument

As an initial matter raised by the appellants, the appellants submitted Letter Attachment A along with supporting documentation outlining the historical assessments of the subject parcel from

¹ This is the only portion of the subject parcel entitled to an "alternative value" under Conservation Stewardship.

2011 through and up to the 2016 assessment that is the subject matter of this pending appeal. As set forth in the documentation, the appellants contend for tax year 2015 that there were 20% reductions in the assessments applied to both the land in the Conservation Stewardship Program along with a 20% reduction in the homesite land assessment, but then there was an increase of 44.1% in the subject's improvement assessment (residence and other structures). The appellants contend that this 'migration' of value to the improvement assessment (non-farm buildings) results "in a higher tax bracket" since the improvements reflect 33 1/3% of fair cash value as compared to the 5% of fair market value applicable to the land in the Conservation Stewardship program.²

The board of review responded to this aspect of the appeal with a multi-page letter prepared by Blackberry Township Assessor Uwe R. Rotter which addressed Letter Attachment A. The township assessor reported that a review of 2014 land value assessments of rural properties in the township revealed lack of uniformity. Thus, for tax year 2015 a revised land value table was established to standardize rural residential parcels as depicted in Attachment D to the letter. For tax year 2015, the subject 6.79-acre parcel was assessed as: 1st acre homesite \$24,271 + 2nd acre \$16,179 + 3rd acre \$8,090 + 3.79 acres \$20,439 (3.79 acres x \$5.393[/acre]) = \$68,979. The township assessor also addressed the appellants' contention regarding the increases in the dwelling's assessment from tax year 2013 along with the 2015 reassessment based upon sales data for the prior three years.

At the time of hearing, the Administrative Law Judge (ALJ) advised the appellants that the Property Tax Appeal Board's jurisdiction is limited to determining the correct assessment of the subject property for the tax year on appeal (35 ILCS 200/16-180). In this regard, there are mandatory time limits with regard to the filing and pursuit of assessment appeals before the Property Tax Appeal Board such that the Property Tax Appeal Board lacks jurisdiction to consider matters related to tax years, such as 2015, that have not been timely appealed (35 ILCS 16-160 and 16-185) and which were argued/questioned in Letter Attachment A. To the extent that the appellants complain of a revaluation of the subject property in 2015, as mandated by the Property Tax Code, 2015 was the beginning of the general assessment cycle or quadrennial in Kane County (35 ILCS 200/9-215) which requires assessing officials to revalue properties at least once every four years as reported in the "Board of Review – Notes on Appeal."

Therefore, the Property Tax Appeal Board will not further address in this decision these arguments made by the appellants concerning analysis of prior year assessments set forth in Letter Attachment A on the basis that the Property Tax Appeal Board lacks jurisdiction. The Board's jurisdiction is limited to determining the correct assessment of the subject property for the tax year appealed in this matter which will be addressed as follows.³

² As stated in the procedural rules of the Property Tax Appeal Board in pertinent part, the Board "is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation." (86 Ill.Admin.Code §1910.10(f)).

³ Furthermore, as has been noted by the Property Tax Appeal Board in previous decisions, the mere fact that an assessment increases from one year to the next does not of itself establish that the assessment is incorrect. To demonstrate the assessment at issue is incorrect, the taxpayer needs to submit relevant, credible and probative market data to establish the market value of the property as of the assessment date at issue. In this regard, the appraisal and comparable sales data presented by the appellants in this matter will be fully analyzed in weighing the record evidence for this 2016 tax year appeal along with the evidence presented by the board of review and the appellants' rebuttal filing along with the testimony presented at hearing.

Findings of Fact

The subject property has been improved with a one-story, single-family dwelling of frame and brick exterior construction containing approximately 2,469 square feet of living area.⁴ The dwelling was built in 1988 and features a full unfinished basement, central air conditioning, a fireplace, an attached two-car garage of 672 square feet of building area and a detached three-car garage/outbuilding of 832 square feet of building area. The parcel consists of a 6.79-acre site of which 1.05-acres is deemed to be the homesite area for the subject residence. There are 5.74-acres of the subject parcel which are qualified for assessment under the Conservation Stewardship Law (35 ILCS 200/10-400 through 10-445). (See also Publication 135, Preferential Assessments for Wooded Acreage published by the Illinois Department of Revenue). The property is located in Elburn, Blackberry Township, Kane County.

As an initial matter, there is no dispute between the parties that 5.74-acres are entitled to a preferential assessment under the Conservation Stewardship Law. In accordance with Section 10-420 (35 ILCS 200/10-420), when five (5) or more contiguous acres of land are managed and approved under Section 10-415, the acreage is "valued at 5% of its fair cash value." The evidence presented by the Kane County Board of Review established that the "farmland" assessment of \$60,169 set forth in the assessment of this property represents the 5.74-acres afforded the Conservation Stewardship assessment. Due to computer programming issues, the \$60,169 for "farmland" technically overstates the actual assessment applied to the land; the subject conservation land is actually taxed at an assessment of \$9,025 in order to reflect the valuation provided by Section 10-415 of the Property Tax Code.

The appellants appeared before the Property Tax Appeal Board at hearing contending overvaluation in principle as the basis of the appeal. In part, as discussed previously, the appellants believe value had been removed in prior year(s) from the land held in Conservation Stewardship and placed on the residence which resulted in higher taxation for the appellants. As set forth in the Residential Appeal petition,⁵ the appellants requested increases in the assessments of both the "farmland" (land in Conservation Stewardship) and the "homesite" while seeking a decrease in the assessment of the residence. In the appeal petition, the appellants requested a total assessment for the subject property of \$136,530 which would be an overall reduction from the 2016 assessment of \$170,545. In support of these arguments, the appellants submitted an appraisal and five suggested comparable sales along with additional supporting documentation and arguments.

Appraisal

⁴ While there is a slight size discrepancy between the subject's property record card maintained by the assessing officials and the schematic drawing prepared by the appellants' appraiser, the Property Tax Appeal Board finds on this record the slight size dispute does not prevent a determination of the correct assessment.

⁵ In order to properly record the various types of assessments placed on the subject property, the Property Tax Appeal Board has recorded this appeal as "Farm" appeal petition designating the matter with an "F" in the docket number so as to properly record the "farmland," "homesite," "residence" and "outbuilding" assessments applied by the Kane County assessing officials.

The appraisal submitted by the appellants was prepared by Robert Pihera, Certified Residential Real Estate Appraiser. The appellants called Pihera as their witness for hearing. The appraiser utilized the comparable sales approach in estimating the fair market value of subject property at \$410,000 as of January 1, 2016.

The appellants' appraiser described the subject parcel as consisting of 7.3-acres of land area⁶ located in unincorporated Elburn and fronts a busy thru-road "causing it some external obsolescence." In testimony, Pihera noted it was a very difficult property to appraise. The appraisal was performed for fee simple property rights and thus, the land was valued at market value with no consideration given to the Conservation Stewardship. As to the subject dwelling, the appraiser noted that while the home was built in 1988, it had an effective age of 10 years and was described as containing 2,425 square feet of living area which was supported by a schematic drawing in the appraisal report.

The only data set forth in the cost approach section of the appraisal report is an opinion of site value of \$225,000 or approximately \$30,822 per acre based upon the appraiser's conclusion of 7.3-acre subject site. The report states, "site value was based on similar comparable vacant land sales." As part of the Addendum in the report, Pihera wrote, "Cost Approach had no effect on valuation" Based upon questioning by the ALJ, Pihera testified that he arrived at the land value set forth in the Cost Approach by examining land sales for the prior five or six years to determine a trend based on variances in lot sizes.

Pihera utilized the sales comparison approach to value and analyzed four comparable properties located in Elburn or Batavia. The properties were located within 3.88-miles of the subject. The appraiser stated in the Supplemental Addendum that there were very few similar sales on acreage available in the subject's immediate area and thus, the search parameters were expanded, including sale #3 in Geneva Township. The comparable parcels range in size from 1.06 to 5-acres of land area and have been improved with a two-story and three, one-story dwellings of frame or brick and frame exterior construction. The homes were from 15 to 38 years old and range in size from 1,703 to 3,369 square feet of living area with basements, three of which have finished areas. Each home has central air conditioning and a two-car or a three-car garage. Three of the comparables each have one or two fireplaces. The appraiser also reported the comparable properties have various additional amenities. Comparable #1 has a 2,016 square foot pole barn/arena; comparable #2 has a pole barn and an in-ground swimming pool; comparable #3 has an additional two-car garage; and comparable #4 has an in-ground swimming pool. As to the subject property, Pihera reported no observed "modernization/upgrades," but noted each of the comparable homes had flooring "modernization/upgrades" and comparables #1 and #2 also had updates to the kitchen and kitchen/bath, respectively. The four comparables sold between December 2014 and July 2015 for prices ranging from \$322,000 to \$517,500 or from \$133.00 to \$189.08 per square foot of living area, including land.

As part of the report, Pihera made adjustments to the comparable properties when compared to the subject. Each comparable was afforded an upward adjustment to account for lesser acreage

⁶ Both, according to the records of the assessing officials and the appellants in Section III of the appeal petition, the subject parcel consists of 6.79-acres. Therefore, the appellants' appraiser overstated the land size of the subject parcel by .24 of an acre.

when compared to the subject property; the adjustment made was approximately \$10,000 per acre of land area. At hearing, Pihera testified the first acre had the greatest value and the additional acres would not add much value and he also considered how much frontage and/or depth the parcel would have. He also testified that he obtained his land values based upon land sales that are contained within his work file. In the Addendum, Pihera explained sale #3 was adjusted for its typical residential view as compared to the tranquil private area view of the subject and sales #1 and #2. Small upward adjustments were also made to the three frame dwellings for differences in exterior construction when compared to the subject's brick exterior. Sale #2 was adjusted upward for age "for the added wear and tear of time versus the subject." Varying adjustments were made for bathroom count and gross living area square footage (\$40 per square foot) along with adjustments for differences in basement size and/or basement finish. In testimony, Pihera described the adjustment for dwelling size as being a "market-based adjustment," not cost, by averaging out differences found in comparable sales. The appraiser also made adjustments for differences in porch/patio/deck, modernization/upgrades and other amenities. After adjustments the appraiser estimated the comparables had adjusted sale prices ranging from \$399,380 to \$460,900 or from \$125.18 to \$234.52 per square foot of living area, including land. From this data, the appraiser opined a market value for the subject property of \$410,000 or \$169.07 per square foot of living area, including land, based upon the appraiser's dwelling size determination of 2,425 square feet.

During his testimony, the ALJ asked Pihera to explain his use of a two-story dwelling for sale #2 as compared to the subject one-story home. He explained that sale #2 was a large acreage property and with the limited available comparable data, on a busy street with prairie area views like the subject.

Appellants' Comparable sales

In the Section V grid analysis of the Residential Appeal petition, the appellants provided evidence concerning five comparable properties located in Sugar Grove or Elburn which were within 4.58-miles from the subject property. The comparable parcels range in size from 1.05 to 4-acres of land area and have been improved with one-story dwellings of vinyl or brick exterior construction. The homes were from 6 to 48 years old and range in size from 2,184 to 2,902 square feet of living area with full basements, three of which have finished areas. Each home has central air conditioning and a garage(s) ranging in size from 662 to 1,010 square feet of total building area. As to each of the five comparables on a separate grid, the appellants outlined "other improvements" describing various amenities and/or design features. The comparables sold between April 2013 and June 2015 for prices ranging from \$315,000 to \$400,000 or from \$118.37 to \$170.43 per square foot of living area, including land.

During the hearing, the ALJ asked Pihera to review the Section V comparable sales grid presented by the appellants and address whether he considered these sales for the appraisal. Pihera liked the appellants' comparables #1 and #2, but he found the dates of sale to be older. Appellants' sale #4 was a bit far from the subject being 4.5-miles away, according to Pihera.

Based on the foregoing evidence and argument, the appellants requested a total assessment of \$136,530 which would reflect a market value of \$409,631 at the statutory level of assessment of 33.33%. (35 ILCS 200/9-145)

On cross-examination, the board of review asked Pihera about his determination that land was valued at \$10,000 per acre. Pihera testified that based upon his analysis of comparable sales and the land values, he concluded that \$10,000 per acre was supported with the first acre being the most valuable and that subsequent additional acres had reduced value(s). He also considered the frontage and whether the land was buildable.

Pihera was also questioned about his cost approach data that presented a land value of approximately \$30,000 per acre of land. In light of the cost approach, he was asked why \$30,000 per acre was not used for the land adjustment. Pihera answered that the land of the subject property was valued at \$30,000 per acre. Pihera agreed that bracketing the high and low is an important concept in performing an appraisal, but at the time of this appraisal report, he was unable to find properties with larger acreage.

Next, Pihera was asked about the downward adjustments applied for modernization/upgrades to each of the comparable dwellings in the report. He testified the adjustments were market derived. Pihera was further asked, in light of the comparable dwellings being in 'average' condition, when were the modernization/upgrades performed on the respective comparable dwellings. Pihera responded that all the homes were shown as 'average' with a separate line for modernization/upgrades to depict comparisons for each comparable to the subject that had no observed modernization/upgrades. The age adjustment Pihera made was based upon a ten-year period. When questioned further about the age adjustment applied to comparable sale #4, Pihera acknowledged that the \$10,000 downward adjustment probably should have been only \$5,000. Pihera was also asked if there are differences in the market between three-bedroom and four-bedroom homes. He opined that he did not see such a difference and instead, the difference he observed was based upon the size of the entire home. At the time of this appraisal report, Pihera contended his market adjustment for bathroom count was appropriate, but he acknowledged that currently the adjustment for bathroom count is higher.

When the appraiser was questioned about the parcel size determination of 7.3-acres of land, the appellants answered with the assertion that "everyone owns to the middle of Fabyan Parkway" and based upon survey data related to the appellants' purchase of the subject property.

When asked about appraisal sale #2, Pihera acknowledged that he did not know that comparable was within the floodplain. However, the appraiser also questioned whether the dwelling on the property was within the floodplain. The Blackberry Township Assessor spoke up during the hearing indicating that the home on this property had a 20% reduction due to the floodplain of the land. When questioned about this property backing to the railroad, Pihera testified that he did not observe a railroad backing up to this comparable. Upon examining the location map contained within the appraisal report, Pihera asserted the railroad was some distance from comparable sale #2's parcel boundaries.

Board of review evidence/argument

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,545. In the course of the hearing, it was revealed that the Kane County assessing officials have recorded the subject land that is assessed under the

Conservation Stewardship Law as "farmland" with an assessment of \$60,169 (reflective of 1/3 of fair cash value); pursuant to the Property Tax Code, this portion of the parcel has an assessment for purposes of taxation of \$9,025.

In light of the assigned full market value of the land in the Conservation Stewardship program along with the homesite and residence, the subject's total assessment of \$170,545 reflects a market value of \$512,609 or \$207.62 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Kane County of 33.27% as determined by the Illinois Department of Revenue and the dwelling size of 2,469 square feet as reported by the assessing officials.

In response to the appellants' appeal, the board of review submitted a four-page letter prepared by the Blackberry Township Assessor, Uwe R. Rotter along with a copy of the subject's property record card, a grid analysis of five comparable sales (one of which was presented in the appellants' appraisal report and one of which was presented in the appellants' grid analysis), maps separately depicting the location of each parties' comparables in relation to the subject property, a Rural Residential Land Table and a parcel map along with the PTAX-203 Illinois Real Estate Transfer Declaration related to the sale of one 5.12-acre vacant parcel at Fabyan Parkway and Main Street in Elburn for \$250,000.

As part of the letter, Rotter noted that the subject property has three full bathrooms as compared to four of the five comparables presented by the appellants in the Section V grid analysis. Additionally, the subject dwelling has a deck and two garages which differs from several of the Section V comparable properties. Rotter also wrote, "The intricacy of the roof-lines and the detail placed in the materials and general design used in the appellant[s'] home suggests that the subject's quality, and therefore value, is greater than that of the taxpayer's comparables #2, #3, #4 and #5" in the Section V grid analysis.

As to the appellants' appraisal report, besides an argument about the adjustment process not being done properly (Assessor's letter p. 2), there was a contention that appraisal sale #3 was not located in Blackberry Township and "was not available for this office to use in our sales analysis." Rotter also noted that appraisal sale #2 was a two-story residence as compared to the subject one-story dwelling. As to the appraiser's land value adjustment of \$10,000 per acre, Rotter contended the per-acre price in Blackberry Township is "closer to \$50,000 market value as is shown" in attachment D concerning rural land values. In this regard, Rotter contended that a parcel four properties south of the subject consisting of 5.29-acres of residential land sold in May 2014 for \$250,000 or \$47,259 per acre (Attachment E). At hearing, the township assessor indicated that this parcel was being farmed. Furthermore, there was nothing to indicate that this comparable parcel had any restrictions like the subject's Conservation Stewardship agreement.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales located within 5.11-miles from the subject. At the hearing, the board of review representative briefly touched on each of these comparables. In the summary, the representative acknowledged that the dwelling on board of review comparable #2 was superior to the subject in size and walkout basement feature. The representative also stated that board of review comparable #5 was of a different "caliper or class" as the subject property and should be disregarded. The comparable parcels presented by the

board of review range in size from 3.89 to 5.02-acres of land area and have been improved with one-story dwellings of frame, brick, brick and frame or "other" and stone exterior construction. The homes were built between 1988 and 2007 and range in size from 2,347 to 3,122 square feet of living area with basements, three of which have finished areas; one basement is a walk-out style and one basement is a lookout style. Each home has central air conditioning, a fireplace and a garage ranging in size from 672 to 1,008 square feet of building area. Four of the comparables have "farm buildings" totaling in size from 2,016 to 12,288 square feet of building area. The comparables sold between May 2013 and June 2015 for prices ranging from \$400,000 to \$1,000,000 or from \$170.43 to \$343.88 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal at hearing, appellants William and Sherrie Robotham testified that the one vacant land sale presented by the board of review has a fairly flat topography. In comparison, he testified that the subject parcel is not flat; the subject parcel has a sixty foot elevation difference from one corner to the other corner of the parcel. The appellants testified that the subject property drains towards an 11-acre vacant lot that is currently for sale which only is buildable on half of the property because it floods due to drainage from Fabyan Parkway, area farm fields and retention pond from Mill Creek. Mr. Robotham argued that the board of review's vacant land sale comparable with its flatter topography would carry a higher value than the subject property.

As to the comparable sales data presented by the board of review, the appellants' appraiser Pihera testified that the overall condition of these suggested comparable homes will bring the price per square foot up as compared to the subject dwelling that is "pretty vanilla." For instance, Pihera noted that board of review sale #3/appellants' comparable #1 has vaulted ceilings which is not a feature of the subject dwelling. Pihera contended that the board of review comparable dwellings each have more custom interiors including, that kitchens are modern with modern flooring.

In written rebuttal, the appellants submitted a twelve page, single-spaced typed letter along with supporting attachments. In rebuttal, the appellants disputed that comparability of the dwellings presented by the board of review in terms of dwelling size, quality and amenities, including finished basements that is not a feature of the subject dwelling (Attachment F. Comparables presented by the board of review also have outbuildings of various sizes whereas the subject has only a detached three-car garage/outbuilding.

As to the assessor's criticism that appraisal sale #3 was not located in the subject's township, the written rebuttal assertion of Pihera is that this property was selected for its design, bracketing dwelling size, condition and location being closest to the subject than any other comparable in the appraisal.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

Section 10-400(a) of the Property Tax Code provides:

In all counties, except for Cook County, beginning with assessments made in 2008 and thereafter, managed land for which an application has been approved under Section 10-415 that contains 5 or more contiguous acres is valued at 5% of its fair cash value. (35 ILCS 200/10-400(a)).

Section 10-415(a)(b) of the Property Tax Code provides:

A taxpayer requesting special valuation of unimproved land under this Division must first submit a conservation management plan for that land to the Department of Natural Resources for review. The Department of Natural Resources shall review each submitted plan for compliance with the standards and criteria set forth in its rules. (35 ILCS 200/10-415(a)).

Upon approval, the Department of Natural Resources shall issue to the taxpayer a written declaration that the land is subject to a conservation management plan approved by the Department of Natural Resources. (35 ILCS 200/10-415(b)).

Section 10-420(a) of the Property Tax Code provides:

In all counties, except for Cook County, beginning with assessments made in 2008 and thereafter, managed land for which an application has been approved under Section 10-415 that contains 5 or more contiguous acres is valued at 5% of its fair cash value. (35 ILCS 200/10-420(a)).

The parties agree that 5.74-acres of the subject property was certified under the Conservation Stewardship Law. Therefore, it is undisputed that 5.74-acres of subject property is qualified to receive a preferential farmland assessment of 5% of its fair cash value as provided by section 10-400(a) and 10-420(a) of the Property Tax Code. (35 ILCS 200/10-400(a) and 35 ILCS 200/10-420(a)). The underlying question before this Board is determining the subject's fair cash value which includes applying the 5% level of assessment to 5.74-acres of the subject parcel.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants. The Board gave little weight to the five comparable sales presented by the appellants in the Section V grid analysis due to the dated nature of the sales and/or the distant location(s) of the properties when compared to the subject. The Board has also given little weight to the unadjusted comparable sales #1, #2 and #3 presented by the board of review; the board of review at hearing withdrew consideration of sale #5. Lastly, the Board finds that board of review sale #4 is distant from the subject and presents a dated sale from May 2013.

The subject's assessment of \$170,545 reflects a market value of \$512,609 or \$207.62 per square foot of living area, including land, which is above the appraised value of \$410,000 or \$166.06 per square foot of living area, including land. The Board finds the best evidence of market

contained in this record was the appraisal submitted by the appellants with an opinion of market value for the subject property of \$410,000 as of January 1, 2016 along with the testimony of the appraiser. The Property Tax Appeal Board finds the appraisal and testimony from Pihera were credible and persuasive. He articulated that it was difficult to find suitable comparables to the subject property but also explained why the chosen comparables were adjusted in various ways. In other words, Pihera provided credible testimony as to his value conclusion and articulated the adjustments that were made along with the bases for those adjustments. When questioned on an apparent inconsistent adjustment, Pihera honestly acknowledged the error in his testimony.

While the board of review through the township assessor presented criticisms of the appellants' appraisal report, those criticisms are not persuasive when the board of review ultimately presented only three improved comparable sales, one of which was contained in the appellants' appraisal report. The main thrust of the response presented by the board of review were perceived deficiencies in the appraisal submitted by the appellants. Notwithstanding those criticisms, the appraiser provided competent responses to issues raised by the board of review. The efforts of the board of review as an opposing party to refute the appraisal valuation with criticisms does not nullify or shift the burden of proof or demonstrate the subject's assessment is correct. The Property Tax Appeal Board is not to afford *prima facie* weight to the findings and conclusions of fact made by the board of review (Mead v. Board of Review of McHenry County, 143 Ill. App. 3d 1088 (2nd Dist. 1986); Western Illinois Power Cooperative, Inc. v. Property Tax Appeal Board, 29 Ill. App. 3d 16 (4th Dist. 1975). The decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence. (35 ILCS 16-185; Commonwealth Edison Co. v. Property Tax Appeal Board, 102 Ill. 2d 443 (1984); Mead, 143 Ill. App. 3d 1088.) A taxpayer seeking review at the Property Tax Appeal Board from a decision of the board of review does not have the burden of overcoming any presumption that the assessed valuation was correct. (People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill. App. 3d 316 (2nd Dist. 1974); Mead, 143 Ill. App. 3d 1088.)

In summary, a reduction in the assessment of the subject property is warranted to reflect the appellants' appraised value conclusion.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member



Member



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: November 19, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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APPELLANT

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