



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

APPELLANT: William & Shirley Plocinski
DOCKET NO.: 16-00521.001-R-1
PARCEL NO.: 12-09-451-003-0000

The parties of record before the Property Tax Appeal Board are William & Shirley Plocinski, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, in Chicago, 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: \$37,097
IMPR.: \$117,747
TOTAL: \$154,844

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.

Findings of Fact

The subject property consists of a two-story single-family dwelling of brick and aluminum exterior construction with 3,460 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 680 square foot garage. The property has a 13,068 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellants contend assessment inequity as to the subject's improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument, the appellants through counsel submitted limited information on three equity

comparables.¹ The comparables are located within $\frac{3}{4}$ of a mile of the subject property and consist of two-story masonry and frame dwellings that were built between 1990 and 1995. The homes range in size from 2,810 to 3,717 square feet of living area and feature basements, one of which has finished area. Each home has central air conditioning, a fireplace and a two-car or a three-car garage ranging in size from 440 to 636 square feet of building area. The comparables have improvement assessments ranging from \$87,721 to \$124,408 or from \$29.12 to \$33.53 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$110,858 or \$32.04 per square foot of living area which would reflect the average per square foot improvement assessment of the appellants' comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,844. The subject property has an improvement assessment of \$117,747 or \$34.03 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the Geneva Township Assessor along with a grid analysis reiterating the appellants' comparables and presenting four comparables in support of the subject's assessment. As to the appellants' comparables, the assessor contends that appellants' comparables "are the least comparable of all 7 comparables" in that they differ in dwelling size when compared to the subject.

The board of review's four comparables supporting the assessment are located within .62 of a mile of the subject property and consist of two-story Dryvit or masonry and frame dwellings that were built between 1990 and 1994. The homes range in size from 3,454 to 3,473 square feet of living area and feature basements, two of which have finished areas. Each home has central air conditioning, a fireplace and a three-car garage ranging in size from 661 to 887 square feet of building area. Comparable #4 also has a "2nd kitchen." The comparables have improvement assessments ranging from \$121,736 to \$133,095 or from \$35.24 to \$38.52 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

¹ Other than age, size, basement size, fireplace and garage amenities, all other details of the appellants' comparable properties have been analyzed from the data supplied by the board of review due to the lack of completion of the Section V grid analysis of the appellants' appeal petition.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject in age, size and/or features. The seven comparables had improvement assessments that ranged from \$29.12 to \$38.52 per square foot of living area. The subject's improvement assessment of \$34.03 per square foot of living area falls within the range established by the comparables in this record and appears to be well-supported when giving due consideration to differences in age, size and/or amenities as compared to the comparables. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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: July 17, 2018



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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