



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

APPELLANT: Dale Grant
DOCKET NO.: 16-00522.001-R-1
PARCEL NO.: 06-36-151-005

The parties of record before the Property Tax Appeal Board are Dale Grant, the appellant, 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:	\$14,353
IMPR.:	\$36,017
TOTAL:	\$50,370

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 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 one-story dwelling of frame construction with 1,173 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full unfinished basement and an attached 480 square foot garage.¹ The property has an

¹ In describing the subject dwelling in its grid analysis, the board of review reports the dwelling has central air conditioning, however the property record card does not indicate air conditioning as a feature of the home.

approximately 26,136 square foot site² and is located in South Elgin, Elgin Township, Kane County.

The appellant contends 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 appellant through counsel submitted information on three equity comparables.³ The comparables are located within .94 of a mile of the subject property and were described as one-story brick or frame dwellings that were built between 1925 and 1964. The homes range in size from 1,381 to 1,902 square feet of living area and feature full or partial basements. Each home has central air conditioning and two of the comparables each have a fireplace. The comparables have garages ranging in size from 400 to 576 square feet of building area. The comparables have improvement assessments ranging from \$36,749 to \$44,888 or from \$23.60 to \$27.88 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$29,946 or \$25.53 per square foot of living area which would reflect the average per square foot improvement assessment of the appellant's comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,370. The subject property has an improvement assessment of \$36,017 or \$30.71 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the Elgin Township Assessor along with a property record card, a grid analysis reiterating the appellant's comparables and two-pages presenting nine comparables in support of the subject's assessment. As to the appellant's comparables, the assessor contends comparable #1 is actually a "split + 1 story," comparable #2 is a one-story with a finished attic and comparable #3 is larger than the subject dwelling. The assessor also contended that two of the properties were located on the "west side" whereas the subject is located on the "east side."

The board of review's nine comparables supporting the assessment are located within .37 of a mile of the subject property and consist of one-story brick or frame dwellings that were built between 1957 and 1964. The homes range in size from 960 to 1,200 square feet of living area and feature full basements with comparable #8 having finished area in the basement. Three of the comparables have central air conditioning and two of the comparables each have a fireplace. Comparable #8 has a "garage in basement"; seven of the remaining eight comparables has either an attached or detached garage ranging in size from 240 to 832 square feet of building area and comparable #9 has both an attached and a detached garage totaling 1,056 square feet of building area. The comparables have improvement assessments ranging from \$38,315 to \$45,091 or from \$32.75 to \$40.89 per square foot of living area.

² The appellant and the property record card submitted by the board of review reflect a lot size of .6 of an acre which would be a 26,136 square foot site, although in its grid analysis, the board of review reported a lot size of 21,780 square feet.

³ Proximity, exterior construction and some features of the appellant's 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 appellant's appeal petition.

Based on this evidence, the board of review requested confirmation of the subject's assessment.⁴

Conclusion of Law

The taxpayer 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 parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 due to its different design when compared to the subject; to appellant's comparable #2 due to its significantly older age than the subject; and to appellant's comparable #3 due to its larger dwelling size when compared to the subject. The Board has also given reduced weight to board of review comparables #5, #8 and #9 due to differences in dwelling size and/or garage features when compared to the subject property.

The Board finds the best evidence of assessment equity are board of review comparables #1, #2, #3, #4, #6 and #7. These six comparables have varying degrees of similarity to the subject and had improvement assessments that ranged from \$34.46 to \$38.54 per square foot of living area. The subject's improvement assessment of \$30.71 per square foot of living area falls below the range established by the best comparables in this record. 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 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 appellant has 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.

⁴ In the township assessor's equity grid analysis of the subject property is an unexplained "revised" improvement assessment figure of \$39,002 or \$33.25 per square foot of living area. There is no indication in the "Board of Review – Notes on Appeal" that an increase in the subject's assessment is being requested.

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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