



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

APPELLANT: John Lardas
DOCKET NO.: 16-01293.001-R-1
PARCEL NO.: 09-13-477-046

The parties of record before the Property Tax Appeal Board are John Lardas, the appellant, by attorney James P. Regan of Fisk Kart Katz and Regan, Ltd. 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: \$37,905
IMPR.: \$100,692
TOTAL: \$138,597

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 two-story dwelling of frame and brick construction that has 2,870 square feet of living area. The dwelling was constructed in 1995. The home features a full basement with a finished area, central air conditioning, and a 487-square foot garage. The subject has an 8,319 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal.¹ In support of these arguments, the appellant submitted four comparables but failed to disclose their neighborhood code nor proximity to the subject property. The comparables consist of two-story dwellings of frame or brick exterior construction that were built from 1989 to 1994. The comparables have full basements with two

¹ The appellant only checked "Assessment equity" on his Residential Appeal form but submitted evidence based on overvaluation and assessment inequity.

having a finished area. Each of the comparables also features air conditioning, one or two fireplaces and a garage ranging in size from 702 to 798 square feet of building area. The dwellings range in size from 3,154 to 3,842 square feet of living area and are situated on sites that contain from 12,518 to 21,000 square feet of land area. The comparables sold from September 2013 to December 2015 for prices ranging from \$413,000 to \$440,000 or from \$107.63 to \$139.50 per square foot of living area including land. The comparables have improvement assessments ranging from \$85,153 to \$120,407 or from \$26.46 to \$37.83 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$138,597. The subject's assessment reflects an estimated market value of \$416,583 or \$145.15 per square foot of living area including land area when applying Kane County's 2016 three-year average median level of assessment of 33.27%. The subject property has an improvement assessment of \$100,692 or \$35.08 per square of living area.

In support of the subject's assessment, the board of review submitted six comparables located from .03 of a mile to 1.91 miles from the subject property. The comparables consist of 1.5-story and 2.0-story dwellings of frame and brick exterior construction that were built from 1990 to 1999. The comparables have partial or full basements with three comparables having a finished area. Each comparable has air conditioning, a fireplace and a garage ranging in size from 420 to 734 square feet of building area. The dwellings range in size from 2,344 to 3,175 square feet of living area and are situated on sites that contain from 8,189 to 27,486 square feet of land area. The comparables sold from July 2013 to June 2016 for prices ranging from \$337,000 to \$470,000 or from \$142.80 to \$167.45 per square foot of living area including land. The comparables have improvement assessments ranging from \$77,388 to \$113,219 or from \$29.69 to \$36.86 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 appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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.

The parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #1, #3 and #4, as well as board of review comparables #1, #2 and #6 due to their older sale dates and thus less indicative of market value when compared to the subject's January 1, 2016 assessment date. In addition, appellant's comparable #3 is larger in size when compared to the subject.

The Board finds appellant's comparable #2 and board of review comparables #3, #4 and #5 to be more similar when compared to the subject in design, age, dwelling size and features. They sold from May 2015 to June 2016 for prices of \$392,500 to \$470,000 or \$139.50 to \$167.45 per

square foot of living area including land. The subject's assessment reflects an estimated market value of \$416,583 or \$145.15 per square foot of living area including land, which falls within the range established by the most similar comparables in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The taxpayer also argued assessment inequity as an alternative 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 failed to meet this burden of proof.

The record contains ten comparable properties for the Board's consideration. The comparables had varying degrees of similarities to the subject in age, size and features. The Board gave less weight to appellant's comparable #3 due to its larger size when compared to the subject. The Board gave less weight to board of review comparable #2 due to its different design style when compared to the subject. The Board finds the remaining eight comparables submitted by the parties are more similar when compared to the subject in design, age, dwelling size and most features. They have improvement assessments ranging from \$77,388 to \$120,407 or from \$26.46 to \$37.83 per square foot of living area. The subject property has an improvement assessment of \$100,692 or \$35.08 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is justified. Therefore, no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the properties are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: March 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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