



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

APPELLANT: Gregory Moran & William Trinker
DOCKET NO.: 16-01295.001-R-1
PARCEL NO.: 03-18-152-001

The parties of record before the Property Tax Appeal Board are Gregory Moran & William Trinker, 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 **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: \$30,146
IMPR.: \$85,020
TOTAL: \$115,166

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 is improved with a part one-story and part two-story single-family dwelling¹ of wood-siding and brick exterior construction with 2,834 square feet of living area situated on a 1.17-acre or 50,965-square foot site. The dwelling was constructed in 1995. Features of the dwelling include a full, partially finished basement, central air conditioning, a fireplace, and an attached garage with 692 square feet of building area. The property is located in West Dundee, Dundee Township, Kane County.

The appellant contends land and improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four assessment comparables located either 3.3 or 3.4 miles from the subject property. The comparables are improved with two-story single-family dwellings of wood frame or brick exterior construction ranging in size

¹ The parties dispute whether the subject is a one-story or a two-story dwelling. The Board finds that the subject has living areas which are both one-story and two-story and thus is considered a part one-story and part two-story dwelling for the purpose of this appeal.

from 2,906 to 3,144 square feet of living area. The dwellings were constructed from 1991 to 1995. Two comparables feature full partially finished or finished basements with one comparable having a full walk-out; each comparable has central air conditioning, a fireplace and attached garages ranging in size from 692 to 819 square feet of building area. The comparables have sites ranging in size from .70 acres to 1.32 acres with land assessments ranging from \$22,278 to \$28,064 or from \$.49 to \$.73 per square foot of land area. The comparables have improvement assessments ranging from \$76,910 to \$81,850 or from \$24.86 to \$28.17 per square foot of living area. Based on this evidence, the appellant requested that the land and improvement assessments of the subject be reduced resulting in a revised assessment of \$108,064.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,166. The subject property has a land assessment of \$30,146 or \$.59 per square foot of land area and an improvement assessment of \$85,020 or \$30.00 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located from 1.93 to 3.79 miles from the subject property. The comparables are improved with one-story or part one-story part two-story single-family homes of wood-siding exterior construction. The dwellings were constructed from 1979 to 2002 and range in size from 2,804 to 2,872 square feet of living area. The comparables feature basements, three of which have a finished area. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 450 to 1,008 square feet of building area. The comparables have sites ranging in size from 24,394 to 54,450 square feet of land area with land assessments ranging from \$26,407 to \$40,164 or from \$.52 to \$1.25 per square foot of land area. The comparables have improvement assessments ranging from \$74,984 to \$110,672 or from \$26.50 to \$38.53 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

The appellants submitted a rebuttal consisting of a brief and documentary evidence contesting the board of review contention that the subject property is a one-story dwelling and whether or not the appellants' comparables have finished basements. The appellants also argued in rebuttal that the board of review comparables are dissimilar to the subject in design, features, age and location.

Conclusion of Law

The appellants contend land and improvement 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.

The parties submitted a total of nine suggested comparables for the Board's consideration. The comparables have varying degree of similarity to the subject property. The Board finds that the

comparables submitted by both parties are distant in proximity to the subject which calls into question their similarity to the subject. The Board gave less weights to board of review comparables #1, #2, #3 and #4 due to being one-story designs which are dissimilar to the subject's part one-story and part two-story design.

The Board finds the best evidence of improvement assessment equity to be appellant's comparables and board of review comparable #5. These comparables are most similar when compared to the subject property in design, dwelling size, age, and most features. The comparables have improvement assessments ranging from \$76,910 to \$110,672, or from \$24.86 to \$38.53 per square foot of living area. The subject's improvement assessment of \$85,020 or \$30.00 per square foot of living area falls within the range established by the most similar comparables in this record.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified. 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, therefore, no reduction in the subject's improvement assessment is justified.

The appellants also contend land assessment inequity as the basis of the appeal. The comparables have land assessments ranging from \$22,278 to \$40,164 or from \$.49 to \$1.25 per square foot of land area. The subject's land assessment of \$30,146 or \$.59 per square foot of land area falls within the range established by the comparables in this record. The Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and, therefore, a reduction in the subject's land assessment is not warranted.

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.

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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