



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

APPELLANT: Mark and Tiffany Pechous
DOCKET NO.: 16-01442.001-R-1
PARCEL NO.: 08-15-355-003

The parties of record before the Property Tax Appeal Board are Mark and Tiffany Pechous, 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: \$20,220
IMPR.: \$131,926
TOTAL: \$152,146

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 is improved with a two-story single-family dwelling of frame construction with 3,440 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 784 square feet of building area. The property has a 74,706 square foot site and is located in Campton Hills, Campton Township, Kane County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellants submitted information on four comparables. The comparables are improved with two-story dwellings of frame or frame and brick construction that range in size from 2,826 to 4,022 square feet of living area. The comparables were constructed from 1989 to 1998. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 670 to 1,025 square feet of building area. The comparables have sites ranging in size from 54,609 to

250,734 square feet of land area. The comparables sold from July 2011 to April 2016 for prices ranging from \$348,000 to \$480,000 or from \$114.37 to \$148.10 per square foot of living area, including land. The appellants also disclosed the subject property was purchased in July 2015 for a price of \$455,000 or \$132.27 per square foot of living area. These same comparables have total assessments ranging from \$124,032 to \$157,673 and improvement assessments ranging from \$100,922 to \$119,155 or from \$29.62 to \$36.52 per square foot of living area.

The appellants also provided copies of photographs of the subject property depicting a cracked asphalt driveway, the original air conditioning units, the roof with missing or hanging shingles, the unfinished basement, and the lawn damaged by grubs. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$117,957 and the total assessment be reduced to \$138,177.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,146. The subject's assessment reflects a market value of \$457,307 or \$132.94 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. The subject property has an improvement assessment of \$131,926 to \$38.35 per square foot of living area.

The board of review submitted a copy of the subject's property record card disclosing the subject property sold in July 2015 for a price of \$455,000 and was transferred via a warranty deed. In support of the assessment the board of review submitted information from the township assessor. The assessor provided a listing of 13 properties, including the subject property, described as two-story dwellings on English basements in the subject's neighborhood. The assessor indicated the subject's total assessment reflects a market value of \$132.69 per square foot of building area and the remaining properties had total assessments reflecting market values ranging from \$132.69 to \$154.40 per square foot of living area. These properties have improvement assessments ranging from \$35.79 to \$44.97 per square foot of living area.

The assessor also had an analysis using six comparables, three of which were apparently used by the appellants at the board of review hearing. The comparables are improved with two-story dwellings that range in size from 2,826 to 3,323 square feet of living area and were constructed from 1989 to 1998. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 543 to 872 square feet of building area. These properties had improvement assessments ranging from \$100,922 to \$130,094 or from \$35.71 to \$39.29 per square foot of living area.

The board of review requested the assessment be confirmed.

Conclusion of Law

The appellants contend in part 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 did not

meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The appellants provided information on four comparable sales to support their overvaluation argument. The Board gives less weight to appellants' comparable sales #2 and #3 as they sold in 2011, approximately 4 and 4.5 years prior to the assessment date at issue, which is not proximate in time to the assessment date at issue and less likely to be indicative of market value as of January 1, 2016. The two remaining comparables had varying degrees of similarity to the subject with the primary differences being in size. These properties sold in July 2015 and April 2016 for prices of \$460,000 and \$348,000 or for \$114.37 and \$123.14 per square foot of living area, including land, respectively. The appellants and the board of review also disclosed the subject property was purchased in July 2015 for a price of \$455,000 or \$132.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$457,307 or \$132.94 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. Based on the comparable sales and the sale of the subject property, the Board finds the subject's assessment is reflective of the properties fair cash value as of January 1, 2016.

The appellants submitted photographs depicting aspects of the condition of the property. The Board finds the subject's condition should have been visible to the appellants when they purchased the property and ultimately manifested in the price they were willing to pay for the subject property in July 2015.

Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

As an alternative, the appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties provided ten comparables in a grid analysis format with varying degrees of similarity to the subject property. The comparables were relatively similar to the subject in location, age, style and features. The dwellings varied from the subject in size. These properties had improvement assessments that ranged from \$29.62 to \$39.15 per square foot of living area. The subject's improvement assessment of \$38.35 per square foot of living area falls within the range established by these comparables.

Additionally, the board of review submitted a list including 12 properties described as two-story dwellings on English basements, like the subject property, in the subject's neighborhood. The analysis indicated the subject's total assessment reflects a market value of \$132.69 per square foot of building area, when using the statutory level of assessment, and the comparable properties had total assessments reflecting market values ranging from \$132.69 to \$154.40 per square foot of living area, including land. The subject's total assessment reflects a market value at the low end of the range as established by these comparables. These same properties have

improvement assessments ranging from \$35.79 to \$44.97 per square foot of living area while the subject property has an improvement assessment of \$38.35 per square foot of living area, which is within the range established by these properties.

As a final point, the subject property and appellants' comparable #4 both sold in July 2015 for prices of \$455,000 and \$460,000 and have total assessments of \$152,146 and \$157,673 reflecting 33.44% and 34.28% of their purchase prices, respectively. This evidence supports the conclusion the subject property is being proportionately assessed.

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 properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

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: June 18, 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

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