



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

APPELLANT: Jeffery Golly
DOCKET NO.: 16-01552.001-R-1
PARCEL NO.: 09-05-253-005

The parties of record before the Property Tax Appeal Board are Jeffery Golly, the appellant, by attorney Thomas J. Thorson of Raila & Associates, P.C. 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: \$24,260
IMPR.: \$76,917
TOTAL: \$101,177

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 two-story dwelling of frame construction with 2,115 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage with 410 square feet of building area. The property has an 8,634 square foot site and is in St. Charles, St. Charles Township, Kane County.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of frame construction that range in size from 2,143 to 2,558 square feet of living area. Each comparable has a full basement, central air conditioning and a two-car attached garage. One comparable has a fireplace. The dwellings were 16 years old. The improvement assessments range from \$69,781 to \$74,556 or from

\$28.26 to \$34.63 per square foot of living area. The appellant requested the subject's improvement be reduced to \$67,295.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,177. The subject property has an improvement assessment of \$76,917 or \$36.37 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables identified by the township assessor improved with two-story dwellings that range in size from 2,041 to 2,200 square feet of living area. The dwellings were built from 1999 to 2001. Each comparable has a basement with finished area, central air conditioning, one fireplace and a two-car attached garage. These properties have improvement assessments ranging from \$75,195 to \$83,415 or from \$36.84 to \$37.92 per square foot of living area.

The assessor provided a statement asserting that appellant's comparables #1 and #2 do not have a fireplace and a finished basement as does the subject property. She also stated that appellant's comparable #3 has no finished basement and appellant's comparable #2 was given a special assessment due to water damage from burst pipes in the home.

The board of review was of the opinion the subject was being fairly assessed.

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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The board of review comparables are most like the subject dwelling in features containing finished basement area and a fireplace whereas none of the appellant's comparables has a finished basement and two have no fireplaces. Additionally, appellant's comparable #2 was adjusted to account for water damage due to burst pipes. The board of review comparables had improvement assessments ranging from \$75,195 to \$83,415 or from \$36.84 to \$37.92 per square foot of living area. The subject's improvement assessment of \$76,917 or \$36.37 per square foot of living area falls within the overall range of the improvement assessments but below the range on a square foot basis as 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.

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 16, 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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