



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

APPELLANT: James and Diana Murphy
DOCKET NO.: 16-01554.001-R-1
PARCEL NO.: 01-01-227-010

The parties of record before the Property Tax Appeal Board are James and Diana Murphy, the appellants, 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: \$19,235
IMPR.: \$69,870
TOTAL: \$89,105

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 one-story dwelling of frame construction with a vinyl siding and face brick exterior containing 2,512 square feet of living area. The dwelling was built in 2005. Features of the home include central air conditioning, one fireplace, an open frame porch, and a two-car attached garage. The property has a 10,008 square foot site and is in Huntley, Hampshire Township, Kane County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with one-story dwellings with vinyl siding exteriors that range in size from 1,656 to 2,506 square feet of living area. Each comparable is 11 years old with central air conditioning and a two-car attached garage. These properties have improvement assessments

ranging from \$37,774 to \$60,427 or from \$22.81 to \$25.59 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$60,707.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,105. The subject property has an improvement assessment of \$69,870 or \$27.81 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 identified by the township assessor. The comparables range in size from 2,461 to 2,693 square feet of living area and were constructed from 2005 to 2008. Each comparable has central air conditioning, three comparables each have one fireplace, each comparable has a two-car attached garage, four comparables have open frame porches and three comparables have face brick. The assessor provided the 2014 and 2015 assessments for comparables #1 through #3. The 2016 improvement assessments for comparables #4 and #5 were \$63,215 and \$69,438 or \$25.23 and \$28.22 per square foot of living area.

The assessor provided a statement asserting the appellants' comparables #1 and #2 have no face brick as does the subject and none of the appellant's comparables have fireplaces as does the subject property.

Conclusion of Law

The appellants contend 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 assessment information on eight comparables to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject in features as well as differences in size with respect to comparable #2. The Board gives less weight to board of review comparables #1 through #3 as the reported assessments for these comparables were for tax years 2014 and 2015, not the 2016 tax year that is being contested. The Board finds the best evidence of assessment equity to be appellants' comparable #3 and board of review comparables #4 and #5. These comparables have improvement assessments that range from \$60,427 to \$69,438 or from \$24.11 to \$28.22 per square foot of living area. The subject's improvement assessment of \$69,870 or \$27.81 per square foot of living area falls above the overall range, which is justified based on its size, but within the range established by the best comparables in this record on a square foot basis. 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 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: September 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

James & Diana Murphy, by attorney:
Thomas J. Thorson
Raila & Associates, P.C.
747 North LaSalle Street
Suite 700
Chicago, IL 60654

COUNTY

Kane County Board of Review
Kane County Government Center
719 Batavia Ave., Bldg. C, 3rd Fl.
Geneva, IL 60134