



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

APPELLANT: Douglas & Deana Rummel
DOCKET NO.: 17-00131.001-R-1
PARCEL NO.: 12-27-477-005

The parties of record before the Property Tax Appeal Board are Douglas & Deana Rummel, 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: \$12,845
IMPR.: \$103,483
TOTAL: \$116,328

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 2017 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 exterior construction with 2,532 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 400 square foot garage¹. The property has a 12,920 square foot site and is located in Batavia, Batavia Township, Kane County.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity argument, the appellants submitted information on three assessment comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables were improved with two-story dwellings of frame and brick exterior construction containing 2,532 square feet of

¹ The parties differ slightly as to the size of the subject's garage. The Board finds the small discrepancy will not impact the Board's decision in this appeal.

living area. The dwellings were constructed in 1993 or 1994. Each comparable has a basement, one of which has finished area. The comparables have central air conditioning, a fireplace and a 372 square foot garage. The comparables have improvement assessments ranging from \$92,504 to \$94,720 or from \$36.53 to \$37.41 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's building assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,328. The subject property has an improvement assessment of \$103,483 or \$40.87 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 located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables were improved with two-story dwellings of frame and brick exterior construction ranging in size from 2,476 to 2,497 square feet of living area. The dwellings were constructed in 1993 or 1994. Each comparable has a basement, two of which have finished area. The comparables have central air conditioning, a fireplace and a garage ranging in size from 440 to 577 square feet of building area. The comparables have improvement assessments ranging from \$110,191 to \$113,476 or from \$44.34 to \$45.44 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that all of the board of review comparables are not exact matches to the subject property. Additionally, the appellants submitted a grid analysis containing three equity comparables which were not previously submitted as evidence.

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 no reduction in the subject's assessment is warranted.

As an initial matter regarding the appellants' rebuttal evidence, the board finds the rebuttal evidence contained new comparable properties not previously submitted by the appellants. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board shall not considered the three additional comparables submitted by the appellants in conjunction with their rebuttal argument.

The parties submitted six suggested equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #2 and #3, along with board of review comparable #3 due to their lack of basement finish unlike the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparable #1 and board of review's comparables #1 and #2. These three comparables are similar in location, dwelling size, design, age and most features when compared to the subject. These comparables have improvement assessments ranging from \$92,504 to \$111,002 or from \$36.53 to \$44.83 per square foot of living area. The subject property has an improvement assessment of \$103,483 or \$40.87 per square foot of living area, which 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 evidence demonstrates 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 no reduction in the subject's assessment is justified.

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 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 presented.

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

AGENCY

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