



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

APPELLANT: Joseph A. Reale Sr. & Eileen Reale
DOCKET NO.: 17-00136.001-R-1
PARCEL NO.: 12-33-358-010

The parties of record before the Property Tax Appeal Board are Joseph A. Reale Sr. & Eileen Reale, 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: \$18,041
IMPR.: \$116,959
TOTAL: \$135,000

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 is improved with a two-story dwelling of frame construction with 3,950 square feet of living area. The dwelling was constructed in 2016. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a two-car attached garage. The property has a 14,264 square foot site and is located in North Aurora, Batavia 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 four equity comparables improved with two-story dwellings that have either 3,875 to 3,897 square feet of living area. The dwellings were built in 2004 and 2005 and are located in the same neighborhood as the subject property. One comparable has a full basement and three comparables have partial basements. Each comparable has central air conditioning, one fireplace

and a two-car attached garage. These properties have improvement assessments ranging from \$94,843 to \$101,951 or from \$24.48 to \$26.31 per square foot of living area.

On the grid analysis the appellants indicated the subject property was purchased in January 2016 for a price of \$447,339. They also indicated that comparable #4 was purchased in May 2017 for a price of \$380,000.

The appellants requested the subject's improvement assessment be reduced to \$110,150 and the total assessment be reduced to \$128,191.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,000. The subject property has an improvement assessment of \$116,959 or \$29.61 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. The comparables are improved with two-story dwellings that have either 3,874 or 3,875 square feet of living area and were built in 2004 and 2005. The comparables are located in the subject's neighborhood. Each comparable has a basement with one being finished with a recreation room, one fireplace and a two-car or three-car attached garage ranging in size from 649 to 937 square feet of building area. These properties have improvement assessments ranging from \$107,119 to \$110,473 or from \$27.64 to \$28.52 per square foot of living area. The grid analysis indicated that board of review comparable #1 sold in April 2015 for a price of \$420,000 and comparable #3 sold in August 2014 for a price of \$360,000.

The board of review submission also included a document titled "Taxpayer Equity Comps" listing nine comparables, however, only four of the comparables were submitted to the Property Tax Appeal Board by the appellants.

The board of review requested the assessment be confirmed.

The appellants filed rebuttal comments asserting the board of review did not address the discrepancies in the assessed values between the subject property and other Riverstone style homes.

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 record contains seven comparables submitted by the parties to support their respective positions. The comparables are similar to the subject property in location, style, size and features. The primary difference between the subject dwelling and the comparables is age as the

subject dwelling was constructed in 2016 while the comparables were approximately 11 years older than the subject dwelling being constructed in 2004 and 2005. The comparables have improvement assessments ranging from \$94,843 to \$110,473 or from \$24.48 to \$28.52 per square foot of living area. The subject's improvement assessment of \$116,959 or \$29.61 per square foot of living area, is above the range established by the comparables but justified based on the subject's superior age. Furthermore, the record disclosed that three of the comparables submitted by the parties sold from August 2014 to May 2017 for prices ranging from \$360,000 to \$420,000. These properties were similar to the other comparables in this record. The subject property sold in January 2016, during the same time frame as these three sales, for a price of \$447,739, which is higher than these other sales in the record. The subject's higher purchase price supports the conclusion the subject property should have a higher assessment than the comparables in this record.

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 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: April 23, 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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