



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

APPELLANT: Lara Badalamenti
DOCKET NO.: 17-00251.001-R-1
PARCEL NO.: 02-24-279-072

The parties of record before the Property Tax Appeal Board are Lara Badalamenti, the appellant; 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: \$13,409
IMPR.: \$66,449
TOTAL: \$79,858

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 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 middle-unit single-family townhome of brick and vinyl exterior construction with 2,168 square feet of living area. The dwelling is a Chelsea 68&9 model unit. The dwelling was constructed in 2017 and features central air-conditioning, a finished lookout basement, and a 468-square foot garage. The dwelling is located in Rutland Township, Kane County.

Lara Badalamenti, the appellant, appeared before the Property Tax Appeal Board contending both market value and assessment inequity as the bases of the appeal. In support of both arguments, Ms. Badalamenti submitted information on four comparables properties. The properties have the same neighborhood code as the subject and are located within .1 of a mile from the subject property. The comparables consist of two-story single-family townhomes of brick and vinyl exterior construction. Three of the dwellings are end-units; one dwelling is a middle-unit. Comparables #1 and #3 are Chelsea 68&9 model units. The townhomes were built

in 2010 or 2017 and range in size from 2,168 to 2,400 square feet of living area. Each of the comparables has a finished lookout basement, central air-conditioning, and a garage containing 468 or 480 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging from \$44,495 to \$61,310 or from \$18.91 to \$28.27 per square foot of living area. The comparables sold from November 2016 to May 2017 for prices ranging from \$210,000 to \$252,500 or from \$89.28 to \$105.20 per square foot of living area, land included.

Ms. Badalamenti testified that she purchased her townhome from the builder. The base price of the unit was \$187,990. She paid \$253,000 for the townhome due to the cosmetic upgrades she chose such as better carpet padding, opting for a bathtub rather than a shower, upgraded sinks, faucets and the like. She contends that she overpriced the market by rolling these upgrades into her mortgage. She chose to have the upgrades done up-front, so the cost would be included in her mortgage and she would not have to use her savings later to pay for them and also because she does not have a contractor who could do the work for her at a later date. She said other owners purchased the entry level unit and then removed the builder-grade amenities and did the upgrades after the initial purchase. With the upgrades being completed after the purchase, their units are now virtually identical to hers in quality, but they are being assessed at a lower level since they paid a lower initial purchase price.

Based on this evidence, the appellant requested an assessment reflecting an estimated market value of \$179,079 or \$82.60 per square foot of living area, land included, and an improvement assessment of \$46,284 or \$21.35 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,858. The subject's assessment reflects a market value of approximately \$239,670 or \$110.55 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue, and an improvement assessment of \$66,449 or \$30.65 per square foot of living area.

Timothy Sullivan appeared on behalf of the board of review. In support of its contention of the correct assessment, the board of review submitted information on four comparable properties. The comparables have the same neighborhood code as the subject property and consist of two-story single-family townhomes of brick and vinyl exterior construction. Three of the dwellings are end-units; one dwelling is a middle-unit. Comparables #3 and #4 are Chelsea 68&9 model units. The townhomes were built in 2017 and range in size from 2,119 to 2,169 square feet of living area. Each of the comparables has a finished lookout basement, central air-conditioning, a fireplace, and a garage ranging in size from 468 to 486 square feet of building area. The comparables have improvement assessments ranging from \$71,191 to \$79,258 or from \$32.82 to \$37.40 per square foot of living area. The comparables sold from January 2017 to June 2017 for prices ranging from \$253,800 to \$278,000 or from \$117.01 to \$131.19 per square foot of living area, land included.

In the board of review's Notes on Appeal, the board of review requested confirmation of the subject's 2017 assessment of \$87,257, however, Mr. Sullivan testified that the board of review

had lowered the subject property's 2017 total assessment to \$79,858. Mr. Sullivan stated that he stood by that reduction and requested confirmation of the reduced total assessment of \$79,858.

Conclusion of Law

The appellant asserted in part that 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 appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted eight sales comparables for the Board's consideration, along with evidence that the subject property was purchased in November 2016 for \$253,517. The Board gave less weight to appellant's comparables #2 and #4 which are ten years older than the subject and are different models than the subject. The Board gave less weight to board of review comparables #1 and #2 which are different models than the subject.

The Board finds the best evidence of market value submitted for the Board's consideration are appellant's comparables #1 and #3 and board of review comparables #3 and #4. These four comparables are the same model as the subject and virtually identical to the subject in location, design, age, size and most features. These comparables and the subject sold from November 2016 to June 2017 for prices ranging from \$214,505 to \$263,180 or from \$98.94 to \$121.34 per square foot of living area, land included. The subject's 2017 assessment of \$79,858 reflects an estimated market value of \$239,670 or \$110.55 per square foot of living area, land included, which falls within the range established by the four best comparable sales and which is less than the \$253,517 purchase price of the subject property in November 2016.

While Ms. Badalamenti argued that she is being unfairly assessed for the upgrades she rolled into the purchase price, the record shows that other units, such as board of review comparables #3 and #4, paid similar or higher prices for their virtually identical units indicating that her unit was not "overpriced for the market" as she contended at hearing. Therefore, the Property Tax Appeal Board finds no reduction in the subject's assessment is warranted on the grounds of overvaluation.

The appellant also contends assessment inequity with respect to the improvement assessment as a 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden and no reduction in the assessment is warranted on the grounds of lack of uniformity.

The parties utilized the same eight comparables in support of their equity arguments. The Board once again finds the best evidence submitted for its consideration are appellant's comparables #1 and #3 and board of review comparables #3 and #4. As previously noted, these four comparables are the same model as the subject and virtually identical to the subject in location, design, age,

size and most features and have improvement assessments ranging from \$60,462 to \$74,318 or from \$27.88 to \$34.26 per square foot of living area. The subject property has an improvement assessment of \$66,449 or \$30.65 per square foot of living area, which falls within the range established by the most similar equity comparables submitted in the record.

The Board finds that 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 similar 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

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

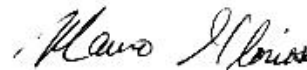
Member

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: February 18, 2020



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

Lara Badalamenti
451 Fayetteville Avenue
Gilberts, IL 60136

COUNTY

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