



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

APPELLANT: Sharron Prill
DOCKET NO.: 17-00297.001-R-1
PARCEL NO.: 04-09-400-018

The parties of record before the Property Tax Appeal Board are Sharron Prill, 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:

F/Land:	\$937
Homesite:	\$38,846
Residence:	\$139,224
Outbuildings:	\$0
TOTAL:	\$179,007

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 an improved wooded farmland parcel containing approximately 26.39-acres of land area. The subject property is improved with three separate buildings.¹ Building #1 consists of a two-story dwelling of stone and vinyl exterior construction with 3,048 square feet of building area. The dwelling was constructed in 1999 and features a walkout basement, central air conditioning, a fireplace and an attached two-car garage containing 588 square feet of building area, a wrap-around deck and a patio. Building #2 consists of a two-story

¹ The parties differ as to the description of the subject property. The Board finds the best evidence of the subject's description is located in the subject's property record card submitted by the board of review that had a schematic diagram, measurements and calculations of the dwelling, along with the two additional buildings located on the subject property, which was unrefuted by the appellant.

building of masonry and frame exterior construction with 1,800 square feet of building area. The building was constructed in 1997 and features a second-floor apartment containing 900 square feet of living area that has central air conditioning and a first-floor garage containing 900 square feet of building area. Building #3 consists of a 2,400 square foot steel shed which was constructed in 1999. The property is located in Hampshire, Burlington Township, Kane County.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. The appellant did not dispute the wooded farmland or homesite assessment. In support of this argument the appellant submitted information on nine equity comparables located in rural Hampshire. The comparables consist of one, one-story dwelling and eight, multi-story dwellings of frame, frame and brick or brick and stone exterior construction ranging in size from 2,032 to 5,098 square feet of living area and in age from 5 to 43 years old. The comparables each feature a basement, five comparables have central air conditioning, six comparables have one or two fireplaces and a garage ranging in size from 480 to 1,141 square feet of building area. The comparables have improvement assessments ranging from \$49,999 to \$180,163 or from \$20.73 to \$43.03 per square foot of living area. Counsel for the appellant also submitted an incomplete appraisal with an opinion of value as of January 1, 2014 of \$440,000. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$83,668.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,007. The subject property has an improvement assessment of \$139,224 or \$45.68 per square foot of living area, using 3,048 square foot of living area of the subject dwelling or building #1.

In response to the appeal, the board of review submitted a letter prepared by the Burlington Township Assessor. The assessor explained that the subject property consists of three buildings. The assessor described building #1 as a custom built cedar home containing 3,048 square feet of living area built in 1999 with a walk-out basement, attached garage, wrap around deck and a patio which has an improvement assessment of \$92,426 or \$30.32 per square feet of living area; building #2 as a two-story masonry and frame building containing 1,800 square feet of building area built in 1997 with a second-floor apartment and a 360 square foot deck on the second level which has an assessment of \$39,578 or \$43.98 per square foot of living area;² and building #3 as a 2,400 square foot shed built in 1999 which has an assessment of \$7,220 or \$3.01 per square foot of building area. The assessor critiqued the appellant's description of the subject property and argued that the appellant did not clearly address all of the buildings located on the property. The assessor also critiqued the partial appraisal submitted by the appellant. The assessor provided the property record card, blueprints, photos and an aerial map of the subject property.

In support of its contention of the correct assessment, the board of review submitted a separate grid analysis, prepared by the township assessor, for each building located on the subject property. As to building #1, the assessor provided four equity comparables located in Hampshire from .86 of a mile to 3.47 miles from the subject. The comparables are improved with one, part one-story and part two-story dwelling and three, two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,945 to 4,806 square feet of living area. The

² The assessor's grid analysis for building #2 erroneously calculated the subject's per square foot improvement assessment at \$42.86 per square foot of living area.

comparables were built from 1991 to 2005. The comparables each feature a basement with two having a walk-out design, central air conditioning, one or two fireplaces and a garage ranging in size from 781 to 1,264 square feet of building area. In addition, comparable #4 has two sheds containing 1,600 and 4,266 square feet of building area and a 9,119 square foot stable. The comparables have improvement assessments ranging from \$88,339 to \$222,632 or from \$28.76 to \$46.32 per square foot of living area.

As to building #2, the assessor provided three comparables located from .73 of a mile to 4.73 miles from the subject. The comparables are improved with one-story dwellings of frame or frame and brick exterior construction ranging in size from 996 to 1,033 square feet of living area. The dwellings were constructed from 1939 to 1972. Each comparable features a basement, one comparable has a fireplace and each comparable has an attached or a detached garage ranging in size from 480 to 1,008 square feet of building area. In addition, comparables #2 and #3 each have a shed containing 1,800 and 320 square feet of building area, respectively. The comparables have improvement assessments ranging from \$37,119 to \$46,451 or from \$37.27 to \$44.97 per square foot of living area.

As to building #3, the assessor provided three comparables located from .12 of a mile to 1.29 miles from the subject property. The comparables are improved with one block garage and two sheds of aluminum or steel exterior construction that range in size from 1,600 to 2,400 square feet of building area. The buildings were constructed from 1976 to 1990 and have improvement assessments ranging from \$13,352 to \$45,122 or from \$8.35 to \$21.49 per square foot of building area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 warranted.

The appellant submitted a partial appraisal report and nine assessment comparables, while the board of review submitted ten comparables for the Board's consideration. The Board finds none of these comparables are truly similar to the subject as none have an apartment building and steel shed like the subject. The board of review's evidence included four properties with dwellings which were comparable to the subject's building #1; three properties with dwellings which were comparable to the subject's building #2; and three properties with buildings which were comparable to the subject's building #3.

As an initial matter, the Property Tax Appeal Board gives no weight to the appellant's partial appraisal estimating the subject has a market value of \$440,000 as of January 1, 2014, as the

appraisal's effective date was three years prior to the subject's January 1, 2017 assessment date and does not address the appellant's assessment inequity argument.

The Board gives the analysis presented by the appellant less weight as the appellant failed to provide descriptive information on all of the buildings situated on the subject site and did not segregate the improvement assessment attributed to each building. However, the Board will analyze these nine properties, along with the four comparables submitted by the board of review with respect to the subject's building #1. The Board gave less weight to the appellant's comparables #1, #2, #4 and #5 through #9 which differ from the subject in age and or dwelling size. The Board also gave less weight to board of review comparable #4 which has a larger dwelling size and stable when compared to the subject. The remaining four comparables have improvement assessments ranging from \$88,339 to \$101,656 or from \$27.85 to \$34.52 per square foot of building area. The subject's building #1 has an improvement assessment of \$92,426 or \$30.32 per square foot of living area, which falls within the range established by the best comparables in the record.

With respect to building #2, the Board finds the only evidence of assessment equity was provided by the board of review. The Board finds none of the comparables are particularly similar to the subject in location, design or age. Nonetheless, the comparables have improvement assessments ranging from \$37,119 to \$46,451 or from \$37.27 to \$44.97 per square foot of living area. The subject's building #2 has an improvement of \$39,578 or \$43.98 per square foot of living area, which falls within the range established by the comparables in the record and appears to be well supported given its superior age.

With respect to building #3, the Board finds the best evidence of assessment equity was the three comparables provided by the board of review. However, the Board gave less weight to board of review comparable #3 which is a block garage design, unlike the subject's steel shed design. The two remaining comparables are similar to the subject in design and exterior construction, though both are older in age and comparable #2 has a smaller building when compared to the subject. These comparables have improvement assessments of \$31,937 and \$13,352 or \$13.31 and \$8.35 per square foot of building area, respectively. The subject's building #3 has an improvement assessment of \$7,220 or \$3.01 per square foot of building area, which is below the two best comparables in the record.

The Board finds that after considering adjustments to the comparables for differences when compared to the subject, the subject's improvement assessment is supported. 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: September 15, 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

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