



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

APPELLANT: Home Partners GA 2015 LLC
DOCKET NO.: 17-00366.001-R-1
PARCEL NO.: 06-01-481-023

The parties of record before the Property Tax Appeal Board are Home Partners GA 2015 LLC, the appellant, by attorney Michael R. Davies of Ryan Law LLP 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: \$7,018
IMPR.: \$47,654
TOTAL: \$54,672

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 part 1-story and a part 2-story dwelling of frame exterior construction with 1,800 square feet of living area.¹ The dwelling was constructed in 1975. Features of the home include a concrete slab foundation, central air conditioning, a 600 square foot attached garage and a 336 square foot detached garage. The property has a 4,538 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three comparables located within .16 of a mile of the subject property. The comparables consist of a 1.5-story dwelling, a part 1-story and a part 1.5-story dwelling, and a part 1-story and a part 2-story

¹ Appellant's attorney provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review.

dwelling that range in size from 851 to 1,865 square feet of living area. The appellant did not disclose the exterior construction of the comparables. The dwellings were constructed from 1879 to 1940. Two comparables each feature a full basement, one comparable has a fireplace and each comparable has a garage ranging in size from 276 to 462 square feet of building area. The comparables have improvement assessments ranging from \$23,452 to \$37,012 or from \$19.48 to \$27.56 per square foot of living area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$38,082 or \$21.16 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,672. The subject property has an improvement assessment of \$47,654 or \$26.47 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables that were located between .77 and 5.94 miles from the subject property. The comparables consist of part 1-story and part 2-story dwellings of frame exterior construction ranging in size from 1,605 to 1,829 square feet of living area. The dwellings were constructed from 1900 to 1996. Three comparables each have a concrete slab foundation and three comparables each have a basement with one having finished area. In addition, five comparables have central air conditioning, two comparables each have one fireplace and each comparable has a garage ranging in size from 360 to 800 square feet of building area. The comparables have improvement assessments ranging from \$35,280 to \$46,756 or from \$19.29 to \$28.99 per square foot of living 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 not warranted.

The parties submitted nine suggested comparables for the Board's consideration. The Board finds that neither party submitted comparables truly similar to the subject. The Board gave less weight to the appellant's comparable #3 due to its dissimilar design and smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining eight comparables. Although, each comparable is dissimilar in age and lacks a second garage unlike the subject; four comparables are less proximate in location to the subject property; and four comparables each have a basement unlike the subject's concrete slab foundation, they are similar to the subject in dwelling size. The comparables have improvement assessments ranging from \$32,661 to \$46,756 or from \$19.48 and \$28.99 per square foot of living area. The subject's improvement

assessment of \$47,654 or \$26.47 per square foot of living area falls within the range established by the most similar comparables in the record. After considering adjustments to the comparables for differences in age, location and features, when compared to the subject, the Board finds 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.

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

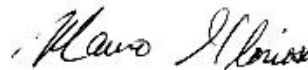
DISSENTING: _____

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:

April 21, 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

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