



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

APPELLANT: Ktgar, LLC, Gary Noel
DOCKET NO.: 17-00367.001-R-1
PARCEL NO.: 03-13-406-022

The parties of record before the Property Tax Appeal Board are Ktgar, LLC, Gary Noel 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: \$9,075
IMPR.: \$46,340
TOTAL: \$55,415

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 raised ranch style dwelling of frame exterior construction with 2,268 square feet of living area. The dwelling was constructed in 1968. Features of the home include a finished lower level, central air conditioning and a 532 square foot garage. The property has a 6,534 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity argument, the appellant submitted information on three assessment comparables located within .09 of a mile of the subject property. The comparables were improved with a raised-ranch style, a split-level style and a bi-level style dwelling of frame exterior construction containing either 1,628 or 1,976 square feet of living

area.¹ The dwellings were constructed from 1967 to 1969. The comparables feature finished lower levels, central air conditioning and garages containing either 440 or 576 square feet of building area. Additionally, one comparable has a fireplace. The comparables have improvement assessments ranging from \$40,079 to \$41,358 or from \$20.80 to \$25.40 per square foot of living area. Based on this evidence, the appellant 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 \$55,415. The subject property has an improvement assessment of \$46,340 or \$20.43 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the Dundee Township Assessor along with additional data. The assessor contended that the appellant's three equity comparables have building assessments ranging from \$20.80 to \$25.40 per square foot of living area and the subject's building assessment of \$20.43 per square foot of living area is below the appellant's own comparables range.

In support of its contention of the correct assessment, the board of review submitted an excel spread sheet with 53 equity comparables. The comparables were improved with nine bi-level style and 44 raised-ranch style dwellings ranging in size from 2,016 to 2,296 square feet of living area. The dwellings were constructed from 1955 to 1970. Each comparable has a garage ranging size from 240 to 728 square feet of building area. The board of review did not disclose the comparables proximity to the subject or if the comparables have features such as finished lower levels, central air conditioning or fireplaces. The comparables have improvement assessments ranging from \$40,642 to \$50,849 or from \$20.01 to \$22.47 per square feet 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 no reduction in the subject's assessment is warranted.

The parties submitted 56 suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 due to their smaller dwelling sizes when comparable to the subject. The Board also gave less weight to 12 of board of review comparables due to their dissimilar dwelling styles and/or older ages when compared to the subject.

¹ The appellant's grid analysis was void of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1, along with the remaining 41 comparables submitted by the board of review. These comparables are most similar in dwelling size, design and age when compared to the subject. These comparables have improvement assessments ranging from \$41,106 to \$50,849 or from \$20.27 to \$22.42 per square foot of living area. The subject property has an improvement assessment of \$46,340 or \$20.43 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.

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.

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 no reduction in the subject's assessment is 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: July 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ktgar, LLC, Gary Noel , by attorney:
Michael R. Davies
Ryan Law LLP
311 South Wacker Drive
Mailbox #29
Chicago, IL 60606

COUNTY

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