



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

APPELLANT: AMH 2014-2
DOCKET NO.: 17-00376.001-R-1
PARCEL NO.: 12-08-426-027

The parties of record before the Property Tax Appeal Board are AMH 2014-2, 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: \$25,625
IMPR.: \$91,970
TOTAL: \$117,595

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 dwelling of brick and frame exterior construction with 2,442 square feet of living area.¹ The dwelling was constructed in 1994. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, four full bathrooms, a half bathroom and a two-car garage. The property has a 9,750 square foot site and is located in Geneva, Geneva 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 the same neighborhood code as the

¹ Appellant's attorney provided limited information regarding the features of both the subject property and the comparables. Additional descriptive details about the subject and the comparables were submitted by the board of review and are reflected in this decision.

subject property as defined by the township assessor. The comparables were improved with two-story dwellings of frame exterior construction ranging in size from 2,199 to 2,424 square feet of living area. The dwellings were constructed from 1990 to 1994. The comparables feature basements with one having finished area. The comparables each have central air conditioning, a fireplace, two full bathrooms, a half bathroom and a two-car garage. The comparables have improvement assessments ranging from \$75,917 to \$78,100 or from \$32.22 to \$34.52 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 \$117,595. The subject property has an improvement assessment of \$91,970 or \$37.66 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the Geneva Township Assessor along with additional data. The township assessor critiqued the appellant's equity comparables. The assessor contended that the appellant's equity comparables are not the same dwelling model as the subject. The assessor also asserts that comparables #1 and #2 are significantly smaller in dwelling size when compared to the subject.

In support of its contention of the correct assessment, the board of review submitted three equity comparables located in the same neighborhood code as the subject property as defined by the township assessor. The comparables were improved with Jefferson model, two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,503 to 2,532 square feet of living area. The dwellings were constructed in 1993 or 1994. The comparables feature finished basements with one also having an English style design. The comparables each have central air conditioning, a fireplace and a two-car or three-car garage. In addition, the comparables have two or three full bathrooms and one or two half bathrooms. The comparables have improvement assessments ranging from \$88,941 to \$90,106 or from \$35.13 to \$35.78 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 six suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their smaller dwelling sizes and/or lack of finished basements when compared to the subject.

The Board finds the best evidence of assessment equity to be the three comparables submitted by the board of review. These comparables consist of the same Jefferson model dwelling as the subject property and are most similar in location, dwelling size, design and age when compared to the subject. These comparables have improvement assessments ranging from \$88,941 to \$90,106 or from \$35.13 to \$35.78 per square foot of living area. The subject is superior to the comparables in features including additional finished basement area, an extra fireplace and greater number of bathrooms. The subject property has an improvement assessment of \$91,970 or \$37.66 per square foot of living area, which falls above the range established by the most similar comparables in this record which appears to be justified given its superior amenities. After considering adjustments to the comparables for differences when compared to the subject with its superior features, 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

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