



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

APPELLANT: AMH  
DOCKET NO.: 17-00382.001-R-1  
PARCEL NO.: 15-36-477-032

The parties of record before the Property Tax Appeal Board are AMH, 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:** \$11,809  
**IMPR.:** \$74,364  
**TOTAL:** \$86,173

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 two-story and part one-story dwelling of frame exterior construction with 2,077 square feet of living area.<sup>1</sup> The dwelling was constructed in 1995. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, a 120 square foot open frame porch and a 441 square foot garage. The property has a 6,970 square foot site and is located in Aurora, Aurora 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 one-story and two, part two-story and part one-story

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<sup>1</sup> 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.

dwellings of frame exterior construction ranging in size from 1,410 to 1,636 square feet of living area. The dwellings were constructed in 1994 or 1995. The comparables feature central air conditioning and garages containing 420 square feet of building area. In addition, one comparable has a basement, one comparable has a fireplace and two comparables have either a 60 or 62 square foot open frame porch. The comparables have improvement assessments ranging from \$57,235 to \$60,509 or from \$36.98 to \$40.59 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 \$86,173. The subject property has an improvement assessment of \$74,364 or \$35.80 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses, one with three equity comparables and one with three sales comparables. The sales data will not be addressed further since it is unresponsive to the appellant's assessment inequity appeal.

In support of its contention of the correct assessment, the board of review submitted three equity comparables located within .21 of a mile of the subject property. The comparables were improved with part two-story and part one-story dwellings of frame exterior construction containing 2,061 square feet of living area. The dwellings were constructed in 1994. The comparables feature basements, central air conditioning, a 72 square foot open frame porch and garages containing 504 square feet of building area. In addition, two comparables have fireplaces. The comparables have improvement assessments of \$72,615 and \$73,155 or \$35.23 and \$35.49 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 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. In addition, comparable #2 is a dissimilar one-story design and comparables #1 and #3 lack basements when compared to the subject.

The Board finds the best evidence of assessment equity to be the three equity comparables submitted by the board of review. These comparables are most similar in location, dwelling size, design, age and features when compared to the subject. The comparables have improvement assessments ranging from \$72,615 and \$73,155 or \$35.23 and \$35.49 per square foot of living

area. The subject property has an improvement assessment of \$74,364 or \$35.80 per square foot of living area, which falls slightly above the range established by the most similar comparables in this record which appears to be justified given its newer age and larger open frame porch. 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.

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Chairman



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Member

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Member



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Member

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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



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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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