



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

APPELLANT: David Poweleit
DOCKET NO.: 17-00426.001-R-1
PARCEL NO.: 03-08-451-015

The parties of record before the Property Tax Appeal Board are David Poweleit, the appellant; 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: \$21,103
IMPR.: \$46,450
TOTAL: \$67,553

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 is improved with a part two-story and part one-story dwelling of frame construction with 1,881 square feet of living area. The dwelling is described as a Newbury model and was constructed in 1997. Features of the home include a basement, central air conditioning, and an attached two-car garage with 420 square feet of building area. The property has an 8,276 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two part two-story and part one-story dwellings and a one-story dwelling that have either 1,587 or 1,630 square feet of living area. Two comparables are Meadow models and one comparable is a Coventry model. The dwellings were built in 1997. Each comparable has a basement with one having finished area, central air conditioning, one fireplace and an attached two-car garage with 400 square feet of building area. These properties have total assessments ranging from \$65,678

to \$68,236 and improvement assessments ranging from \$44,575 to \$47,133 or from \$28.09 to \$28.92 per square foot of living area, including land.

The appellant asserted that the adjacent comparable properties had 2017 assessment increases by only 3¼% while the subject's assessment increased by over 12%, which is the basis for his equity appeal. The appellant also contended that based on his personal measurements and calculations the Newbury model has 1,825 square feet and not 1,881 square feet as assessed, and the Meadow model has 1,698 square feet and not 1,630 square feet as assessed. The appellant submitted a copy of the floor plans for the respective models.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$61,819 and the improvement assessment be reduced to \$40,716.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,553. The subject property has an improvement assessment of \$46,450 or \$24.69 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables identified by the assessor improved with Newbury model part two-story and part one-story dwellings of frame construction with 1,881 square feet of living area. Each dwelling was constructed in 1997 and has the same features as the subject property. The comparables are located within .12 miles of the subject property. These comparables have total assessments ranging from \$72,852 to \$73,099 and improvement assessments ranging from \$51,749 to \$51,996 or from \$27.51 to \$27.64 per square foot of living area.

The board of review also submitted an array of 38 Newbury models identified by the assessor, including the subject property. These properties had total assessments ranging from \$67,550 to \$79,628 and improvement assessments ranging from \$46,447 to \$58,525 or from \$24.69 to \$31.11 per square foot of living area. Only one comparable had a lower total assessment and lower improvement assessment than the subject property.

The board of review submission also included a copy of the subject's property record card, a copy of a photograph of the subject dwelling, and a copy of the footprint of the subject dwelling with exterior dimensions.

The board of review requested the assessment be upheld.

In rebuttal the appellant requested the board of review evidence be stricken for not being timely filed. The record discloses that by letter dated June 14, 2018, the Property Tax Appeal Board notified the Kane County Board of Review of the appeal and granted the board of review an extension until September 12, 2018 to submit evidence or request an extension of time to submit evidence. By letter dated and postmarked September 12, 2018 and received by the Property Tax Appeal Board on September 17, 2018, the board of review requested an extension of time to submit evidence. By letter dated November 18, 2018 the Property Tax Appeal Board granted the board of review a final 60-day extension. In the interim, the board of review submitted its evidence in an enveloped postmarked October 5, 2018 and received by the Board on October 9, 2018.

Section 1910.25(b) of the rules of the Property Tax Appeal Board provides:

Petitions, evidence, motions, and all other written correspondence sent by United States Mail to the Property Tax Appeal Board shall be considered filed as of the postmark date in accordance with Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25]. Petitions, evidence, motions, and all other written correspondence sent to the Property Tax Appeal Board by a delivery service other than the United States Mail shall be considered as filed with the Property Tax Appeal Board on the date sent as indicated on the tracking label. Petitions, evidence, motions and all other written correspondence sent by electronic means shall be considered filed on the date received by the Property Tax Appeal Board based on the time stamp of the electronic transmission. (86 Ill.Admin.Code 1910.25(b)).

The Board finds the Kane County Board of Review's request for an extension of time was postmarked on September 12, 2018; and was timely filed pursuant to section 1910.25(b) of the rules of the Property Tax Appeal Board. The Board further finds the board of review evidence was timely received based on the additional extension of time granted by the Property Tax Appeal Board. Based on this record the Property Tax Appeal Board denies the appellant's request to strike the evidence submitted by the board of review.

Conclusion of Law

The taxpayer 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 Board finds the best evidence of assessment equity to be the comparables provided by the board of review. The grid analysis provided by the board of review included three comparables that were of the same model type and improved with dwellings like the subject in age as well as features. These properties had total assessments ranging from \$72,852 to \$73,099 and improvement assessments ranging from \$51,749 to \$51,996 or from \$27.51 to \$27.64 per square foot of living area. The subject's total assessment of \$67,553 and improvement assessment of \$46,450 or \$24.69 per square foot of living area falls below the range established by the best comparables in this record. Additionally, the board of review evidence included a listing of 38 Newbury models, including the subject property, with total assessments ranging from \$67,550 to \$79,628 and improvement assessments ranging from \$46,447 to \$58,525 or from \$24.69 to \$31.11 per square foot of living area. Only one comparable had a lower total assessment and lower improvement assessment than the subject property.

Less weight was given the appellant's comparables due to differences from the subject dwelling in style and/or size.

The appellant argued that the subject's 2017 assessment increased at a higher percentage than the comparables he submitted. The Board gives this argument little weight. Although the assessments may have changed by different percentages, this does not demonstrate assessment inequity. The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20. Fair cash value of the property in question is the cornerstone of uniform assessment. Kankakee County Board of Review, 131 Ill.2d at 20. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). In this appeal the appellant did not demonstrate the subject property was assessed at a substantially higher proportion of its market value than the same kind of property. The Board finds the evidence demonstrated the subject's total assessment and improvement assessment are next to the lowest relative to properties improved with dwellings that are the same model as the subject property.

The Board gives little weight to the appellant's contention that the subject dwelling has less living area than it is being assessed as having. First, the appellant presented no measurements he made or calculations of the size. Second, the board of review evidence included a diagram of the footprint of the dwelling with exterior measurements that support the size of the dwelling used to establish the assessment. Finally, the best comparables in this record were the same model as the subject property, arguably all the same size, which demonstrated the subject was being uniformly assessed.

In closing, the constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 exists on the basis of the evidence.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's property 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

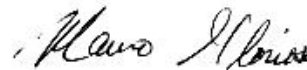
Member

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: 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

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