



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

APPELLANT: Timothy & Jennifer Gouger
DOCKET NO.: 17-00427.001-R-1
PARCEL NO.: 11-36-430-011

The parties of record before the Property Tax Appeal Board are Timothy & Jennifer Gouger, the appellants, 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: \$ 9,605
IMPR.: \$135,138
TOTAL: \$144,743

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 single-family dwelling of vinyl-siding exterior construction with stone trim. The home contains 4,368 square feet of living area and was constructed in 2008. Features include a full basement with finished area,¹ four full and one half-bathroom, central air conditioning, a fireplace and a 617 square foot garage.² The property has a 15,073 square foot site and is located in North Aurora, Blackberry Township, Kane County.

The appellants contend assessment inequity as the basis of the appeal concerning both the land and improvement assessments of the subject property. In support of this argument, the

¹ The appellants reported a partially finished basement area of 800 square feet. The assessing officials noted that the assessment records reflect an unfinished basement as there was no building permit data on record for the subject's basement.

² The appellants reported a garage size of 704 square feet but provided no support for the calculation. The Board has accepted the garage size set forth on the subject's property record card submitted by the board of review.

appellants submitted information on four equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables are further noted to be within .6 of a mile of the subject. The parcels range in size from 14,018 to 22,941 square feet of land area and have land assessments of either \$9,605 or \$11,207.

Each comparable is improved with a two-story dwelling of vinyl-siding exterior with brick trim. The homes were built between 2003 and 2009 and range in size from 4,065 to 4,402 square feet of living area. Features include basements, two of which have finished areas. Each home has from three full to four full bathrooms with one also having a half-bath. The dwellings have central air conditioning, a fireplace and a 704 square foot garage. The comparables have improvement assessments ranging from \$122,847 to \$130,577 or from \$29.52 to \$30.62 per square foot of living area.

Based on the foregoing evidence, the appellants requested a reduced land assessment to \$9,352³ and a reduced improvement assessment to \$131,572 or \$30.12 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 \$144,743. The subject property has a land assessment of \$9,605 and an improvement assessment of \$135,138 or \$30.94 per square foot of living area.

In response to the appellants' evidence, the board of review submitted a five-page memorandum along with comparable data gathered by the Blackberry Township Assessor, Uwe Rotter. The assessor noted that the subject dwelling has 4.5 bathrooms as compared to the appellant's comparable properties that have either 3.0 or 3.5 bathrooms; according to the assessor, appellants' comparable #2 has 3.5 bathrooms, not four full bathrooms. Rotter described the additional numbers of plumbing fixtures (plumbing points) for each property raises the improvement assessment along with other features such as fireplaces, garages, decks, etc. The assessor also noted the appellants' contention of 800 square feet of finished basement area; the assessing officials were not aware of this improvement as a permit was never obtained. Rotter also reported that all residential neighborhoods of the Tanner Trails subdivision were revalued in 2017. He also reported that an equalization factor was applied for 2017 to both the land and improvement assessments of 2.71% (i.e., 2016 land assessment of 9,352 x 1.0271 = 9,605).

The township assessor presented data that for 2017, at the assessor's level lots in Tanner Trails and Remington Landing which were under 25,000 square feet (known as a standard lot) had a base land assessment of \$9,352 and if this size, but a premium lot had a land assessment of \$10,910; these land assessments were prior to the 2017 Kane County Supervisor of Assessments multiplier of 1.0271.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 15,086 to 23,851 square feet of land area and have land assessments of either \$9,605 or \$11,207.

³ While the appellants did not state a reason for the land assessment reduction request, documentation included an online property record card depicting the 2016 land assessment of the subject to have been \$9,352.

The comparables are each improved with a two-story dwelling of vinyl-siding exterior with brick or stone trim. The homes were built between 2005 and 2007 and range in size from 3,692 to 4,000 square feet of living area. Features include unfinished basements, one which is a look-out style. Each home has either 2.5 or 3.5 bathrooms. The dwellings also have central air conditioning, a fireplace and a 609 or 859 square foot garage. The comparables have improvement assessments ranging from \$117,347 to \$128,117 or from \$31.78 to \$32.34 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's land and improvement assessments.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal concerning both the land and improvement assessments. 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject property but were all in close proximity to the subject and similar in design, exterior construction, age, size and most features.

As to the land inequity argument, the seven comparables present lot sizes ranging from 14,018 to 23,851 square feet of land area and have land assessments of either \$9,605 or \$11,207. The subject parcel contains 15,073 square feet of land area and has a land assessment of \$9,605 which is identical to four of the seven comparables in the record. Based on this record, the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

As to the improvement inequity argument, the comparable two-story homes had improvement assessments that ranged from \$117,347 to \$130,577 or from \$29.52 to \$32.34 per square foot of living area. The subject's improvement assessment of \$135,138 or \$30.94 per square foot of living area falls within the range established by the comparables in this record. After considering adjustments to the comparables for differences when compared to the subject in age, size and/or features, the Property Tax Appeal Board finds the appellants 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 taxation 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed.

In conclusion, the Board finds no reductions are warranted in either the subject's land or improvement assessments based on the evidence in this record.

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: May 26, 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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