



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

APPELLANT: Thomas & Paulette Morris  
DOCKET NO.: 17-00429.001-R-1  
PARCEL NO.: 05-25-455-077

The parties of record before the Property Tax Appeal Board are Thomas & Paulette Morris, the appellants, by attorney Thomas J. Thorson, of Raila & Associates, P.C. 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:** \$17,072  
**IMPR.:** \$76,078  
**TOTAL:** \$93,150

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 townhome of frame and brick exterior construction with 2,282 square feet of living area. The dwelling was constructed in 2015. Features of the townhome include a basement, central air conditioning, a fireplace and a 420 square foot garage. The property is located in Elgin, Plato Township, Kane County.

The appellants contend assessment inequity as the basis of the appeal concerning the improvement; no dispute was raised concerning the land assessment. In support of this argument, the appellants submitted a brief from counsel noting that each comparable property is located on the same street as the subject property along with a grid analysis with information on four equity comparables.

The comparables consist of two-story dwellings of frame and brick exterior construction. The dwellings were built between 2008 and 2014 and contain either 2,282 or 2,402 square feet of living area. Each home has a basement, central air conditioning, a fireplace and a 420 square foot garage. The comparables have improvement assessments ranging from \$61,763 to \$66,154 or from \$27.07 to \$27.54 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$62,755 or \$27.50 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 \$93,150. The subject property has an improvement assessment of \$76,078 or \$33.34 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a memorandum from the Plato Township Assessor, Janet Roush, along with a grid analysis of six equity comparables. The comparables consist of two-story townhomes that were built between 2006 and 2017. The townhomes range in size from 2,242 to 2,402 square feet of living area. Each townhome has a basement, where comparable #1 has finished basement area. The dwellings each feature central air conditioning and a 420 square foot garage. Five of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$73,223 to \$96,244 or from \$32.09 to \$42.18 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 taxpayers contend 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 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 ten townhome comparables located in the same area and which vary in age and/or size, but otherwise are highly similar to one another. The Board has given reduced weight to appellants' comparable #3 and board of review comparables #1, #3, #4 and #5 as these dwellings differ in size, fireplace amenity and/or finished basement area when compared to the subject dwelling. The Board has also given reduced weight to board of review comparable #2 which, while the only dwelling having been built in 2006, has the highest improvement assessment and appears to be an outlier at \$96,244 or \$42.18 per square foot of living area.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #2 and #4 along with board of review comparable #6. These comparables each have 2,282 square feet of living area, a basement, central air conditioning, a fireplace and a 420 square foot garage. These four comparables had improvement assessments that ranged from \$61,763 to \$73,223 or

from \$27.07 to \$32.09 per square foot of living area. The subject's improvement assessment of \$76,078 or \$33.34 per square foot of living area falls above the range established by the best comparables in this record. After giving due consideration to the subject's date of construction in 2015 as compared to the four best comparables in this record that were built between 2008 and 2014, the subject's slightly higher improvement assessment appears to be justified. Based on this record the 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. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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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