



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

APPELLANT: Gregory & Jennifer Rokos
DOCKET NO.: 17-00451.001-R-1
PARCEL NO.: 05-13-279-014

The parties of record before the Property Tax Appeal Board are Gregory & Jennifer Rokos, 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: \$22,194
IMPR.: \$110,459
TOTAL: \$132,653

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 frame and brick exterior construction with 3,285 square feet of living area. The dwelling was constructed in 2014. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 660 square foot garage. The property has a 13,504 square foot site and is located in Elgin, Plato Township, Kane County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellants submitted information in the Section V grid analysis on four comparables located in close proximity to the subject property along with a seven-page brief and maps depicting the locations of comparable properties. In the brief, the appellants contend the subject's assessment is not reflective of homes in the subject's Tall Oaks subdivision. As part of the brief, the appellants set forth the history of the development of the subdivision of

executive brick clad homes ranging in size from 3,000 and up to 5,000 square feet of living area; lots were sold between \$100,000 and \$500,000 plus. After the 2007 recession, the appellants had a home built with the remaining developer in the subdivision at a time when the subdivision was only half built out; the appellants' home was, however, the last home built in the subdivision and the builder did not stay in business long thereafter. Remaining subdivision lots are on the market with no requirement to construct executive homes and instead small non-brick clad homes of 1,850 square feet and smaller are now being allowed. These new smaller homes are being constructed near the subject property and for asking prices from \$280,000 to \$340,000.

As described in the brief, the appellants placed the subject dwelling on the market in 2017; after only three showings and only one offer that was \$67,000 less than the appellants had purchased the property for three years previous, the purchase transaction could not be concluded due to a lack of financing. For purposes of this assessment appeal, the appellants described having chosen only executive homes like the subject but contended that the smaller nearby homes have "ruined our property values." The appellants report that comparables #1 and #2 sold after the construction of nearby smaller homes; comparables #3 and #4 reflect the original sales of the properties after construction. The appellants contend that typically values increase, but in the subject subdivision the value of the larger homes is decreasing quickly. The brief lastly outlined current listing prices for area several executive properties and analyzed those asking prices as compared to the original purchase prices noting reductions ranging from 12% to 31%.

As set forth in the Section V grid analysis, the comparables are improved with two-story dwellings of frame and brick exterior construction that are either 9 or 10 years old. The comparables range in size from 3,827 to 4,656 square feet of living area and feature basements, one of which has finished area. Each home has central air conditioning, a fireplace and a garage of either 630 or 660 square feet of building area. The comparables have improvement assessments ranging from \$97,081 to \$113,602 or from \$21.70 to \$29.33 per square foot of living area. The appellants also reported the sales of the properties that occurred from August 2007 to October 2016 for prices ranging from \$338,500 to \$565,713 or from \$82.44 to \$136.74 per square foot of living area, including land.

Based on the foregoing evidence and argument, the appellants requested an improvement assessment of \$61,574 or \$18.74 per square foot of living area and a total assessment of \$83,767 which would reflect a market value of \$251,326 or \$76.51 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,653. The subject property has an improvement assessment of \$110,459 or \$33.63 per square foot of living area. The subject's assessment reflects a market value of \$398,118 or \$121.19 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a memorandum from Janet Roush, Plato Township Assessor, along with a grid reiterating the appellants' four comparables with minor differences in dwelling size/square foot data and a grid

presenting information on six comparables on behalf of the board of review with both equity and sales data.

In the memorandum, Roush contends appellants' comparable #1 was a "corporate deed" and the dwelling had many interior problems that the purchaser is currently repairing; comparable #2 transferred by Special Warranty Deed with a bank "taking over and reselling." The appellants' comparables #3 and #4 are located in Elgin Township.

The six comparables are improved with a one-story and five, two-story dwellings that range in age from new construction to 10 years old. The homes range in size from 2,681 to 4,187 square feet of living area and feature basements, one of which has finished area. Each home has central air conditioning, a fireplace and a garage ranging in size from 648 to 722 square feet of building area. Comparable #4 also has a 528 square foot in-ground heated swimming pool. The comparables have improvement assessments ranging from \$121,169 to \$153,559 or from \$34.90 to \$48.42 per square foot of living area. The comparables sold from March 2014 to June 2017 for prices ranging from \$403,254 to \$530,000 or from \$123.02 to \$181.28 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In a sixteen-page rebuttal, the appellants began by disputing the consideration of sales that occurred within 3 years of 2017 (35 ILCS 200/1-55), arguing the land assessments are identical despite differences in lot sizes and reiterating that each of the appellants' comparables were close to the subject, despite that two are located in a nearby township. As to the deed and the condition of appellants' comparable #1, the appellants contend the assertions made by the assessor are irrelevant and/or not supported in the record as depicted in a screen shot of building permits dating back to 2005 for the property. As to appellants' comparable #2, the appellants contend a transfer by Special Warranty Deed is no basis to discount the sale and permit data after the sale depict only a fence was installed.

As to board of review comparables #1, #2 and #3, the appellants contend each of these dwellings were former model homes which include every possible upgrade which were further described in the rebuttal filing. Similarly, board of review comparable #4 is asserted to be dissimilar to the subject in its amenities, including a heated pool. Board of review comparable #5 is noted to be substantially larger than the subject property and has a finished basement, an extensive rear patio and wrought iron fencing both of which are shown in a photograph submitted in rebuttal; the assessing officials did not reveal the finished basement. As noted by Roush, comparable #6 differs in story height when compared to the subject two-story dwelling.

Finally, in rebuttal, the appellants outlined data on the new tract homes being constructed in the area and outlining sales price data. The appellants also set forth data on the custom homes with listing dates, prices and whether the properties sold or were taken off the market.

In closing, the appellants requested an assessment reflecting a market value of \$95.50 per square foot of living area, including land, reflecting an average of all of the comparables in the record, or a market value of \$313,718.

Conclusion of Law

As an initial matter, concerning the appellants' new data on tract homes and asking prices of custom home, pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). [Emphasis added.] In light of these rules, the Property Tax Appeal Board has not considered the new tract home and custom home listing prices submitted with the appellants' rebuttal argument.

The appellants contend in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 presented a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to the sales data provided in appellants' comparables #3 and #4 which each sold in 2007; while these properties were presented to depict the original purchase prices as compared to current values, the properties do not given an indication ten years hence of the estimated market value of the subject property as of January 1, 2017. The Board has also given reduced weight to appellants' comparables #1 and #2 and board of review comparables #3, #4, #5 and #6 as each of these dwellings differ substantially in dwelling size when compared to the subject home containing 3,285 square feet. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Additionally, board of review comparable #6 is also dissimilar in story height; comparable #4 is dissimilar with an in-ground heated pool amenity; and comparable #3 is dissimilar with a finished basement that is not a feature of the subject dwelling.¹

On this record, the Property Tax Appeal Board finds the best evidence of market value to be board of review comparables #1 and #2 which are each similar to the subject in design, age, size, foundation and/or several features despite the fact that the appellants contended in rebuttal that these dwellings were each originally built as model homes with significant upgrades. These two comparable properties sold in June 2017 and August 2015, respectively, for prices of \$457,000 and \$403,254 or for \$150.73 and \$123.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$398,118 or \$121.19 per square foot of living area, including land, which is below the best two comparable sales in the record in terms of both overall value and on a per-square-foot basis. After giving due consideration to adjustments necessary for differences between the comparables and the subject for age and/or other features,

¹ The appellants' assertion in rebuttal that comparable #5 had a finished basement was not supported with any specific facts, such as a listing sheet.

the Board finds the subject property is not overvalued and a reduction in the subject's assessment is not justified on grounds of overvaluation.

The taxpayers also contend assessment inequity as a 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 presented a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1, #2 and #3 and to board of review comparables #3 and #6 as each of these dwellings differ substantially in dwelling size when compared to the subject home containing 3,285 square feet. The Board has also given reduced weight to board of review comparable #4 due to the in-ground heated pool amenity which is not a feature of the subject property. Less weight has been given to board of review comparable #6 as this is a dissimilar one-story home as compared to the subject two-story dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparable #4 and board of review comparables #1, #2 and #5. These four comparables present varying degrees of similarity to the subject in age, size and/or features. These comparables had improvement assessments that ranged from \$112,229 to \$148,628 or from \$19.33 to \$39.96 per square foot of living area. The subject's improvement assessment of \$110,459 or \$33.63 per square foot of living area falls below the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per-square-foot basis. After considering adjustments to the comparables for differences when compared to the subject, 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 on grounds of lack of assessment uniformity.

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



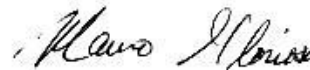
Member

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gregory & Jennifer Rokos
2822 NE Wood Creek Lane
Lee Summit, MO 64086

COUNTY

Kane County Board of Review
Kane County Government Center
719 Batavia Ave., Bldg. C, 3rd Fl.
Geneva, IL 60134