



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

APPELLANT: Derek and Melanie Scawinski
DOCKET NO.: 17-00573.001-R-1
PARCEL NO.: 12-02-228-017

The parties of record before the Property Tax Appeal Board are Derek and Melanie Scawinski, 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: \$16,973
IMPR.: \$57,953
TOTAL: \$74,926

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 one-story single-family dwelling of vinyl-siding exterior with 1,060 square feet of living area. The dwelling was constructed in 1984. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a one-car garage containing 308 square feet of building area. The property has a 5,980 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellants contend assessment inequity as the basis of the appeal. In support of the inequity argument, the appellants submitted the Section V grid analysis with information on three comparables located in close proximity to the subject. The appellants reported both assessment data and recent sales prices of the subject and comparables in addition to attaching printouts from the Multiple Listing Service (MLS) concerning the subject and the three comparables.

The comparable parcels contain either 5,850 or 6,458 square feet of land area and have been improved with one-story dwellings of aluminum or vinyl siding exteriors. The dwellings were built between 1983 and 1986 and range in size from 1,059 to 1,065 square feet of living area. Each home has a basement, two of which have finished areas. The dwellings also feature central air conditioning and a two-car garage. One comparable also has a fireplace. The comparables have improvement assessments ranging from \$50,955 to \$52,627 or from \$48.07 to \$49.65 per square foot of living area. The appellants also reported the recent sales of these properties; the sales occurred from June 2015 to August 2016 for prices ranging from \$160,000 to \$206,000 or from \$150.94 to \$194.34 per square foot of living area, including land.

Additionally, in Section IV - Recent Sale Data, the appellants reported the October 2015 purchase of the subject property and indicated the transaction was between unrelated parties, was sold by a Realtor and was on the market for four days. A copy of the applicable MLS sheet depicts the asking price was \$217,800 and, as was reported by the appellants, was purchased for \$224,800. The appellants also submitted copies of the Settlement Statement related to the sale transaction in October 2015 which reiterated the contract sales price of \$224,800.

Based on the foregoing evidence and argument, the appellants requested an improvement assessment of \$52,000 or \$49.06 per square foot of living area and a total assessment of \$68,973 which would reflect a market value of \$206,940 or \$195.23 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 \$74,926. The subject property has an improvement assessment of \$57,953 or \$54.67 per square foot of living area. The subject's total assessment reflects a market value of \$224,800, land included, when applying the statutory level of assessment of 33.33%.

In response to the appeal, the board of review submitted a memorandum from Denise LaCure, Geneva Township Assessor, along with additional documentation. As to the subject, LaCure reiterated the MLS data concerning renovations describing a totally new kitchen including cabinets, a new roof, new siding, new furnace and air conditioning and windows among other items.

In support of its contention of the correct assessment and on behalf of the board of review, the township assessor submitted information on three equity comparables. LaCure argued that all six comparables presented by both parties were very similar to the subject property, but for the extensive remodeling and updating of the subject. The board of review comparable parcels range in size from 5,590 to 5,850 square feet of land area and have been improved with one-story dwellings of aluminum siding exterior. The dwellings were built in 1985 or 1986. Each home contains 1,060 square feet of living area and has a full basement with finished area. Each dwelling also features central air conditioning and a two-car garage. Two of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$54,598 to \$55,549 or from \$51.51 to \$52.40 per square foot of living area.

Based on the foregoing 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 six comparable properties to support their respective positions before the Property Tax Appeal Board. All six comparables are located in close proximity to the subject and have similar lot sizes, ages, design, dwelling size, foundations and/or most features. The six comparables had improvement assessments that ranged from \$50,955 to \$55,549 or from \$48.07 to \$52.40 per square foot of living area. The subject's improvement assessment of \$57,953 or \$54.67 per square foot of living area falls above the range established by the comparables in this record but appears to be justified based upon other market value evidence in the record.

Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The Court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The Court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.] Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the Court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d 1, at 21 (1989). The Board finds the comparables submitted by the appellants sold for prices ranging from \$160,000 to \$206,000 and have improvement assessments ranging from \$48.07 to \$49.65 per square foot of living area. The

subject property also sold relatively recently for \$224,800, or from \$18,800 to \$64,800 more than the appellants' comparables. The subject property has an improvement assessment \$54.67 per square foot of living area, somewhat higher than the appellants' similar assessment comparables. The Board finds the subject's slightly higher per square foot improvement assessment is well justified giving consideration to the credible market evidence contained in this record.

Based on this record, 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.

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

Derek and Melanie Scawinski
1005 Britta Lane
Geneva, IL 60134

COUNTY

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