



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

APPELLANT: Gregory Moran & William Trinker  
DOCKET NO.: 17-00580.001-R-1  
PARCEL NO.: 03-18-152-001

The parties of record before the Property Tax Appeal Board are Gregory Moran & William Trinker, 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:** \$31,135  
**IMPR.:** \$87,809  
**TOTAL:** \$118,944

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 part one-story and part-two-story frame dwelling with 2,834-square feet of living area. The dwelling was constructed in 1995 and includes a 2,023-square foot basement with 1,517-square feet of finished area. Other features include central air conditioning, a fireplace and a 692-square foot garage. The property is situated on a site containing 50,965 square feet of land area surrounded by land used as open space and is located in West Dundee, Dundee Township, Kane County.<sup>1</sup>

The appellants contend assessment inequity in the improvement and land assessments as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables. The comparables are located 2.16 to 2.52 miles from the subject and none of the comparables share the same neighborhood code as the subject. The comparables consist of

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<sup>1</sup> Some details regarding features of the subject property and appellants' comparables were corrected or supplemented by a grid analysis and/or property record cards submitted by the board of review.

one, 1.5-story and three, part two-story and part one-story frame or frame and brick dwellings built from 1991 to 1996. The dwellings are situated in subdivisions on lots ranging in size from 30,492 to 45,738 square feet of land area. The homes range in size from 2,749 to 3,096 square feet of living area. Features of the homes include a full basement, one with finished area, central air-conditioning, one or two fireplaces, and a garage ranging in size from 640 to 828 square feet of building area. The comparables have land assessments ranging from \$23,009 to \$28,984 or from \$1.71 to \$2.26 per square foot of land area and improvement assessments ranging from \$74,675 to \$80,718 or from \$24.25 to \$28.68 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 \$118,944. The subject property has a land assessment of \$31,135 or \$1.83 per square of land area and an improvement assessment of \$87,809 or \$30.98 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables for the land assessment, three of which were also used for the improvement assessment. The comparables are located within .21 of a mile from the subject and have the same neighborhood code as the subject. The seven comparables have sites ranging in size from 53,143 to 124,582 of land area and all have land assessments of \$31,135.

The three comparables submitted in support of the assessment inequity argument consist of one, 1.5-story and two, part two-story and part-one story frame or frame and brick dwellings built from 1979 to 1997. The homes are all situated in the same subdivision as the subject and range in size from 2,816 to 3,116 square feet of living area. The dwellings each have a full or partial basement, one with 1,151 square feet of finished area, central air-conditioning, one or two fireplaces, and a garage ranging in size from 768 to 939 square feet of building area. Comparable #2 also features an inground swimming pool and bathhouse. The board of review comparables have improvement assessments ranging from \$93,260 to \$107,612 or from \$29.93 to \$35.35 per square foot of living area.

The board of review also submitted a brief prepared by the Dundee Township Assessor's Office noting that appellants' comparables are not similar to the subject in location as the subject is surrounded by Salamander Springs, an area used for open space and which will not be built upon, while appellants' comparables are all located in subdivisions and surrounded by other houses. Further, appellants' comparables all have smaller unfinished basements when compared to the subject.

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

In rebuttal, appellants submitted a brief calling into question the fact that the subject and board of review's comparables have the same assessed land value when they vary so greatly in size. Further, appellants argue that their property is adjacent to the parking lot for Salamander Springs and, due to this proximity, they have dealt with a variety of egregious behavior such as underage drinking, illegal drug activity and the like, and have reported this activity to the Kane County Sheriff on more than one occasion. Appellants further argue that as their dwelling is a custom home, in order to find the best comparables dwellings, they had to look for other custom homes

which were not necessarily located within their subdivision. They also argue that their comparables do in fact have finished basements, but that information was not reported to the assessor's office.

### **Conclusion of Law**

The taxpayers contend assessment inequity as to the land and improvement 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.

As to land assessment argument, the parties presented eleven suggested assessment comparables for the Board's consideration. The Board gave less weight to appellants' comparables which are each located over two miles distant from the subject and are also located in subdivisions and surrounded by other houses, dissimilar to the subject which is located in a development surrounded by open space.

The Board finds the board of review comparables are the best comparables submitted in the record. These seven comparables are all located in close proximity to the subject and are within the same neighborhood as the subject. Further, these comparables are located in an area surrounded by open space, like the subject. They each have a land assessment of \$31,135, like the subject. Therefore, the Board finds no reduction in the subject's assessment is warranted.

As to the improvement assessment argument, the parties presented seven suggested comparables for the Board's consideration. The Board has given reduced weight to appellants' comparables which are located in different neighborhoods and over two miles distant from the subject and to board of review comparable #2 which differs from the subject in age and basement finish and has an inground swimming pool and bathhouse, dissimilar to the subject.

The Board finds the board of review's comparables #3 and #4 to be the best evidence of improvement assessment equity submitted for the Board's consideration. These comparables were similar to the subject in location, age, size and most features. These comparables had improvement assessments of \$107,612 and \$93,260 or \$34.81 and \$29.93 per square foot of living area, respectively. The subject's improvement assessment of \$87,809 or \$30.98 per square foot of living area is supported by the best comparables in this record. 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 no reduction is 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

Gregory Moran & William Trinker  
17N719 Adams Drive  
West Dundee, IL 60118

COUNTY

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