



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

APPELLANT: Daniel & Amanda Zyrek
DOCKET NO.: 18-00824.001-R-1
PARCEL NO.: 06-32-331-004

The parties of record before the Property Tax Appeal Board are Daniel & Amanda Zyrek, 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: \$26,276
IMPR.: \$108,674
TOTAL: \$134,950

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 2018 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 dwelling of frame and brick exterior construction containing 2,971 square feet of living area. The dwelling was built in 2001. Features of the home include a partially finished basement, central air conditioning, a fireplace, and a 400-square foot garage. The property is situated on an 10,431-square foot lot and is located in South Elgin, Elgin Township, Kane County.

The appellants contend assessment inequity with respect to both land and improvement as the bases of the appeal. In support of the inequity in assessment argument, the appellants submitted information on three equity comparables located within .25 of a mile and in the same neighborhood code as assigned by the local assessor to the subject property. The properties have lots ranging in size from 10,200 to 16,921 square feet of land area and are improved with 2-story

dwelling of frame and brick exterior construction¹ containing either 2,486 or 2,916 square feet of living area. The dwellings were constructed in 2001. The appellants reported that each home features a basement with one being completely finished. Each dwelling also has central air-conditioning and a 400-square foot garage. One home also has a fireplace. The comparables have improvement assessments ranging from \$89,937 to \$105,080 or from \$35.47 to \$36.18 per square foot of living area. The appellants also submitted a copy of a local school district newsletter advising taxpayers that they should see a decrease in their property tax bill as a result of the school district's responsible financial management. In a handwritten note, the appellants argued that their property tax bill was virtually unchanged. Based on this evidence, the appellants requested a reduction in the land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,950. The subject property has a land assessment of \$26,276 and an improvement assessment of \$108,674 or \$36.58 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a narrative brief arguing that appellants' comparable #2 is a "Hanover" model home, dissimilar and inferior to the subject "Penhurst" model. The board of review further contended that appellants' comparables #1 and #3 are inferior to the subject in terms of front exterior facing and it does not have a fireplace, unlike the subject dwelling. Conversely, the board of review argued that its comparables are the same model as the subject and they bracket the subject in terms of price per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five assessment equity comparables located within .32 of a mile from the subject and in the same subdivision as the subject property. The comparables have lot sizes ranging from 10,416 and 19,371 and are improved with "Pinehurst" model 2-story dwellings of frame and brick exterior construction each containing 2,971 square feet of living area. The dwellings were constructed in 2000 or 2001. The homes each feature a basement containing 1,807 square feet of building area with one being finished. The homes also each feature central air-conditioning, a fireplace, and a 440-square foot garage. The properties have land assessments ranging from \$24,435 to \$31,183 and improvement assessments ranging from \$108,347 to \$111,926 or from \$36.04 to 37.67 per square foot of living area. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend assessment inequity regarding the land and improvement as the bases 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

¹ The parties disagree as the exterior construction of the appellant's comparables #1 and #3 with the board of review arguing that these two dwellings have inferior all frame construction relative to the subject's all brick front exterior which is taken into consideration when assessing the improvements. The Board finds that this discrepancy will not be material in the Board's final decision.

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 no reduction in the subject's land or improvement assessment is warranted.

The parties submitted a total of eight assessment equity comparables with substantial similarity to the subject in support of their respective positions before the Property Tax Appeal Board. The Board gave reduced weight to appellants' comparable #2 based on its smaller dwelling size and dissimilar model relative to the subject.

The Board finds the remaining seven comparables remarkably similar to the subject in terms of location, design, model, age, construction, dwelling size, and most features. These seven comparables have improvement assessments ranging from \$103,436 to \$111,926 or from \$35.47 to \$37.67 per square foot of living area. The subject's improvement assessment of \$108,674 or \$36.58 per square foot of living area falls within the range established by the most similar comparables in this record.

As to the land assessment argument, the most similar comparables in the record have land assessments ranging from \$24,435 to \$31,183. The subject's land assessment of \$26,276 also falls within the range established by the most similar comparables in this record. Additionally, five out of the seven best comparables in the record have land assessments of \$26,276, identical to the subject's land assessment.

Based on the evidence in this record, and after considering necessary adjustments to the comparables for some differences from the subject, the Board finds that the appellants have not demonstrated by clear and convincing evidence that the subject's land or dwelling is inequitably assessed and, therefore, no reduction in the subject's land or improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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.

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: December 15, 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

Daniel & Amanda Zyrek
300 Thornwood Way
South Elgin, IL 60177

COUNTY

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