



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

APPELLANT: Lance Cerminn
DOCKET NO.: 18-00836.001-R-1
PARCEL NO.: 02-06-154-007

The parties of record before the Property Tax Appeal Board are Lance Cerminn, the appellant; and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$10,316
IMPR.: \$31,965
TOTAL: \$42,281

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 one-story townhome of frame construction with 1,190 square feet of living area. The dwelling was built in 2004. Features of the home include a slab foundation, central air conditioning, and an attached two-car garage with 420 square feet of building area. The property is located in Huntley, Rutland Township, Kane County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story townhomes of frame construction each with 1,190 square feet of living area. Each dwelling was constructed in 2004. Each property has a slab foundation, central air conditioning, and an attached garage with 420 square feet of building area. These properties have improvement assessments of \$27,873 and \$31,965 or \$23.42 and \$26.86 per square foot of living area. The appellant's documentation also disclosed the subject property was purchased in December 2017 for a price of \$173,500. The appellant requested the subject's

improvement assessment be reduced to \$31,695 or \$26.86 per square foot of living area, with a revised total assessment of \$42,281.

The appellant also submitted a listing of numerous properties with their associated addresses, PIN, property characteristics and assessments. However, there was no explanation as to the purpose of the submission and what the data was demonstrating.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,942. The subject property has an improvement assessment of \$42,626 or \$35.82 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story townhomes of frame construction with vinyl siding each with 1,190 square feet of living area. The homes were built in 2004. Each comparable has a slab foundation, central air conditioning, and an attached two-car garage with 420 square feet of building area. The comparables have improvement assessments ranging from \$40,276 to \$46,030 or from \$33.85 to \$38.68 per square foot of living area. The comparables sold from November 2016 to August 2018 for prices ranging from \$160,000 to \$178,500 or from \$134.45 to \$150.00 per square foot of living area.

The board of review submission also included a grid analysis of the appellant's comparables along with one additional comparable improved with a one-story townhome constructed in 2004 with 1,152 square feet of living area. This property has similar features as the subject, sold in June 2017 for a price of \$175,000, and had an improvement assessment of \$44,870 or \$38.95 per square foot of living area. The board of review also reported that appellant's comparable #3 sold in July 2018 for a price of \$183,000. The board of review requested the assessment be sustained.

In rebuttal the appellant asserted that where the subject property is located (Sun City, Del Webb) there are 51 properties improved with the same model as the subject property (Albright) and 46 of an Arden model, which are ten feet shorter. The appellant explained the dwellings are arranged in a u-shaped 6-unit townhouse. The appellant asserted that the 97 units have a midpoint assessment of \$42,281. The appellant asserted the assessor picked three comparables of the top nine assessed homes. The appellant stated that 63 of the 97 homes are assessed at \$42,281 or lower with the midpoint being \$42,281. He also contends that eight homes had purchase prices in the \$170's and \$180's and are assessed at \$42,281 or lower. The appellant submitted a second copy of the table listing the various properties in the subject's neighborhood, (which he initially submitted when the appeal was filed) to support these statements.

Conclusion of Law

The appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a grid analysis containing seven comparables that were very similar to the subject property in location, style, size, age and features. Two of the comparables have a higher improvement assessment than the subject while four comparables have lower assessments than the subject dwelling. Significantly, the appellant submitted a table containing the assessments of the townhomes in the subject's neighborhood of which the majority of the comparables had total assessments of \$42,281 or less with a midpoint of \$42,281. The subject's total assessment of \$52,942 exceeded these assessments and the subject's improvement assessment of \$42,626 also exceeded the total assessments on these properties. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject was inequitably assessed and a reduction in the subject's assessment 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:

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

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