



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

APPELLANT: Raymond Kvietkus  
DOCKET NO.: 18-00849.001-R-1  
PARCEL NO.: 15-12-457-009

The parties of record before the Property Tax Appeal Board are Raymond Kvietkus, 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 ***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:** \$18,450  
**IMPR.:** \$83,889  
**TOTAL:** \$102,339

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 dwelling of frame exterior construction with 1,795 square feet of living area. The dwelling was constructed in 2008. Features of the home include a partial unfinished basement, central air conditioning and an attached two-car garage of 462 square feet of building area. The property has a 5,662 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends overvaluation and lack of assessment uniformity as the bases of the appeal concerning the improvement assessment.<sup>1</sup> In support of these arguments, the appellant submitted a grid analysis with both sales and assessment equity data for the three properties. The comparables are located in close proximity to the subject and consist of one-story frame dwellings that were each ten or eleven years old. The homes range in size from 1,832 to 2,644

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<sup>1</sup> The appellant only provided two sales whereas a minimum of three recent sales should be provided (86 Ill.Admin.Code §1910.65(c)(4)).

square feet of living area with unfinished basements, central air conditioning, a fireplace and a two-car garage ranging in size from 378 to 483 square feet of building area. Comparable sales #1 and #2 have parcels of 5,662 and 8,712 square feet of land area. These two properties sold in June 2015 and June 2017 for prices of \$286,000 and \$310,000 or for \$117.25 and \$142.22 per square foot of living area, including land. The three comparables presented depict improvement assessments ranging from \$76,541 to \$84,873 or from \$32.10 to \$41.78 per square foot of living area.

Based on this evidence, the appellant requested a total assessment reduction to \$90,000 which would reflect a market value of approximately \$270,000 or \$150.42 per square foot of living area, including land, with a reduced improvement assessment of \$71,550 or \$39.86 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 \$102,339. The subject's assessment reflects a market value of \$306,864 or \$170.95 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$83,889 or \$46.73 per square foot of living area.

In response to the appellant's evidence, the board of review purported to correct the sales prices for the three comparables presented by the appellant. The submission, however, reveals that the board of review analyzed three properties that were not presented by the appellant to the Property Tax Appeal Board and thus this aspect of the response will not be further analyzed. The board of review also submitted a memorandum from the township assessor noting the subject is an Ashford Model with a rear optional sunroom.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on five comparables with sales, four equity comparables and a subdivision outline noting all parcels contribute to the same HOA [homeowner's association] along with maps depicting the location of the subject and the board of review comparables. There was also a printout purporting to reflect sales in Stonegate West subdivision for the previous 24 months ranging from \$350,000 to \$415,000. The board of review comparable sales consist of one-story dwellings of frame with brick trim construction that were located from .18 to .42 of a mile from the subject. The dwellings were built from 2005 to 2016 and range in size from 1,495 to 1,728 square feet of living area with a basement, central air conditioning and a garage of either 440 or 462 square feet of building area. Two of the comparables each have a fireplace. The comparables sold from August to December 2016 for prices ranging from \$270,000 to \$380,813 or from \$180.60 to \$220.38 per square foot of living area, including land.

For the equity analysis, the board of review submitted four comparables that were located from .05 to .24 of a mile from the subject. Board of review comparable #4 is the same property as appellant's comparable #3, but with a different higher improvement assessment than was reported by the appellant. As neither party provided documentation to support the assessment data, the Board finds this factual conflict remains unresolved on this record but does not prevent a decision on the appeal. The comparables consist of one-story dwellings of frame or frame and brick trim exterior construction that were built from 2006 to 2008. The homes range in size from

1,776 to 1,832 square feet of living area with a basement, central air conditioning and a garage ranging in size from 440 to 483 square feet of building area. Comparable #4 has a fireplace. The comparables have improvement assessments ranging from \$82,889 to \$86,018 or from \$46.57 to \$46.95 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 appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's sale #2 which sold in 2015 a date more remote in time to the valuation date at issue of January 1, 2018 and less likely to be indicative of the subject's estimated market value as of the assessment date. The Board has given reduced weight to appellant's comparable sale #1 which was nearly 1,000 square feet larger than the subject dwelling making it dissimilar for comparison purposes. The Board has given reduced weight to board of review sales #3 and #4 as each of these homes were newly constructed in 2016 and sold in 2016 suggesting that these dwellings are dissimilar to the subject that was built in 2008.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #2. These most similar comparables sold in August and December 2016 for prices of \$270,000 and \$324,900 or for \$180.60 and \$214.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$306,864 or \$170.95 per square foot of living area, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparables for differences in age, size and/or other features, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The taxpayer alternatively contends 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 appellant 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 equity comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The comparables have improvement assessments ranging from \$76,541 to \$86,018 or from \$32.10 to \$46.88 per square

foot of living area. The subject has an improvement assessment of \$83,889 or \$46.73 per square foot of living area which falls within the range of the comparables in the record both in terms of its improvement assessment and on a per-square-foot basis. Based on this evidence, the Board finds no reduction in the subject's assessment is warranted on grounds of lack of assessment uniformity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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: September 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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