



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

APPELLANT: James Theofanis
DOCKET NO.: 18-00865.001-R-1
PARCEL NO.: 06-20-373-019

The parties of record before the Property Tax Appeal Board are James Theofanis, 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: \$26,277
IMPR.: \$99,225
TOTAL: \$125,502

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 2-story dwelling¹ of frame and brick exterior construction with 3,675 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full, unfinished basement, central air conditioning, a fireplace and a 690-square foot garage. The property has a 10,071-square foot site and is located in Elgin, Elgin 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 four equity comparables located within the same subdivision as the subject property. The properties are improved with 2-story dwellings of frame or frame and brick exterior construction containing

¹ The parties' description of the subject differs with the appellant describing the subject as a 2-story dwelling and the board of review depicts it as being a 1+2-story design. The Board finds that this slight discrepancy will not have any impact on the Board's decision.

either 3,669 or 3,685 square feet of living area. The dwellings range in age from 11 to 13 years old. The appellant reports that each home features an unfinished basement, central air-conditioning, a fireplace, and a garage containing either 620 or 647 square feet of building area. The comparables have improvement assessments ranging from \$92,300 to \$96,129 or from \$25.16 to \$26.08 per square foot of living area. The appellant also submitted property information sheets and photographs of the comparable properties. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$93,887 or \$25.55 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 \$125,502. The subject property has an improvement assessment of \$99,225 or \$27.00 per square foot of living area.

In response to the appellant's evidence, the board of review, through Elgin Township Assessor, submitted a narrative brief noting that each of the appellant's comparables are "Ultima LX" models, different from the subject which is a "Westchester" model. Conversely, each of the board of review comparables are the same "Westchester" model as the subject.

In support of its contention of the correct assessment, the board of review submitted information on five assessment equity comparables located within the same subdivision as the subject property. The comparables are improved with what is described as 1+2-story dwellings of frame and brick exterior construction "Westchester" model homes, the same model as the subject. The dwellings range in size from 3,654 to 3,707 square feet of living area. The dwellings were constructed in 2005 or 2006. The homes each feature a basement with one having finished area, one having a walkout, and one having an additional 192-square foot crawl space. The homes each also feature central air-conditioning and a garage ranging in size from 393 to 652 square feet of building area. Three homes each have a fireplace. The properties have improvement assessments ranging from \$101,120 to \$105,456 or from \$27.55 to \$28.45 per square foot of living area. The board of review noted in its narrative brief that it reduced the subject's improvement assessment to \$99,225 (down from \$102,993) and after the reduction, the subject's improvement assessment is within the range on a per square foot basis of the comparable "Westchester" model homes.

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

Conclusion of Law

The taxpayer contends assessment inequity regarding the 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 appellant did not meet this burden of proof and no reduction in the subject's improvement assessment is warranted.

The parties submitted a total of nine assessment equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables based on being different model homes than the subject when the same model homes in the subject's subdivision were available for comparison. The Board gave less weight to board of review comparables #1 and #3 based on their finished basement and walkout basement, respectively, which differs from the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #4, and #5, which were most similar to the subject in location, model, design, age, construction, dwelling size, foundation, and most features. These three most similar comparables have improvement assessments ranging from \$102,455 to \$105,456 or from \$27.76 to \$28.45 per square foot of living area. The subject's improvement assessment of \$99,225 or \$27.00 per square foot of living area is below the range established by the most similar comparables in this record.

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 appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement assessment 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: 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

James Theofanis
2921 Kelly Dr.
Elgin, IL 60124

COUNTY

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