



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

APPELLANT: Maciej Falendysz
DOCKET NO.: 18-00927.001-R-1
PARCEL NO.: 03-16-400-020

The parties of record before the Property Tax Appeal Board are Maciej Falendysz, 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: \$34,171
IMPR.: \$30,569
TOTAL: \$64,740

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 part 1-story and part 1.5-story dwelling of brick and siding exterior construction containing 1,341 square feet of living area. The dwelling was built in 1947. Features of the home include a partial unfinished basement and a 550-square foot garage. The property is situated on an 99,317-square foot lot and is located in Carpentersville, Dundee 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 .5 of a mile from the subject and in the same Village of Carpentersville as the subject property. The properties are improved with raised ranch dwellings of frame and siding exterior construction each containing 1,550 square feet of living area. The dwellings were built in 1970 or 1972. Each home features a basement with two having a full

walkout (English) basement.¹ One comparable has central air-conditioning and three comparables each have a garage containing either 440 or 528 square feet of building area. The comparables have improvement assessments ranging from \$33,992 to \$36,982 or from \$21.93 to \$23.86 per square foot of living area. The appellant also submitted color photographs of the subject and the comparable properties, along with property record cards extracted from the assessor's website and Multiple Listing Service (MLS) data sheets associated with the last sale or listing of each property. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$30,569 or \$22.80 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 \$76,570. The subject property has an improvement assessment of \$42,399 or \$31.62 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a narrative brief contending that appellant's comparables are raised ranch homes, dissimilar to the subject's part 1-story and part 1.5-story design. Additionally, the board of review argued that its three equity comparables are each located in an unincorporated sections of the township; that the appellant did not provide any information regarding the rents of the subject property; and that the subject property is currently listed for sale for a price of \$750,000.

In support of its contention of the correct assessment, the board of review submitted information on three assessment equity comparables located from .92 of a mile to 1.92 miles from the subject with each comparable being located in the Village of Dundee. The comparables are improved with 1-story ranch-style dwellings of frame exterior construction ranging in size from 1,216 to 1,371 square feet of living area. The dwellings were constructed from 1947 to 1977. The homes each feature a basement with one being partially finished. The homes each also feature central air-conditioning, a fireplace, and a garage ranging in size from 348 to 672 square feet of building area. The properties have improvement assessments ranging from \$41,875 to \$50,451 or from \$30.54 to \$37.54 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the subject property is located in the Village of Carpentersville, as are all of the appellant's comparables. Conversely, the board of review comparables are all much more distant from the subject and located in an unincorporated area of the Village of Dundee which has a lower tax rate than the subject. With regard to the subject's listing for a price of \$750,000, the appellant argued that he was hopeful that the subject property would be in higher demand due to recent development in the nearby area, however, the Comparative Market Analysis prepared by Chicagoland Brokers Inc., a copy of which was submitted in rebuttal, reflects a suggested market value for the subject property of \$214,375.²

¹ The property record cards ("Web Edition") submitted by the appellant depict the four comparables as lacking basements. However, the Multiple Listing Service (MLS) data sheets depict each dwelling having a basement with two dwellings having full English (walkout) basements. As neither party provided property record cards containing schematic diagrams of the subject or the comparables, and the board of review did not dispute appellant's description, the Board finds that best evidence in the record suggests that the appellant's comparables each have a basement.

² Property Tax Appeal Board is cognizant of the provision in 86 Ill.Admin.Code §1910.66(c) which precludes any newly discovered evidence in rebuttal. However, the Board finds that the appellant's submission of the

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

The parties submitted a total of seven assessment equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to the comparables submitted by the board of review due to their locations being one mile or more distant from the subject and located in a different Village of Dundee than the subject property when more proximate comparables were available in the Village of Carpentersville. The Board also gave reduced weight to appellant's comparable #1 based on its lack of a garage which is a feature of the subject, and also due to having central air-conditioning which the subject dwelling lacks.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3, and #4. These three comparables are similar to the subject in location, design, construction, and most features. However, all three comparables are newer in age, are slightly larger in dwelling sizes relative to the subject, and each have a finished basement area unlike the subject, thus requiring downward adjustments for these superior features in order to make these comparables more equivalent to the subject. These three most similar comparables have improvement assessments ranging from \$35,107 to \$36,982 or from \$22.65 to \$23.86 per square foot of living area. The subject's improvement assessment of \$42,399 or \$31.62 per square foot of living area is above the range established by the most similar comparables in this record.

Based on the evidence in this record, and after considering necessary downward adjustments to the comparables for the aforementioned differences from the subject, the Board finds that the appellant has demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment commensurate with the request is warranted.

Comparative Market Analysis was in direct response to the board of review's assertion that the subject property is currently listed for sale at a price much higher than is reflected by its assessment. Therefore, the Board will give appropriate weight to the documentary evidence submitted by the appellant in rebuttal.

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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