



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

APPELLANT: Kevin Lipovitch & Jenni Ellenwood
DOCKET NO.: 18-00992.001-R-1
PARCEL NO.: 02-29-305-014

The parties of record before the Property Tax Appeal Board are Kevin Lipovitch & Jenni Ellenwood, 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: \$21,186
IMPR.: \$72,266
TOTAL: \$93,452

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 brick and vinyl exterior construction with 2,806 square feet of living area. The dwelling was constructed in 2010. Features of the home include an unfinished basement, central air conditioning and a 452 square foot garage. The property has an 8,276 square foot site and is located in Pingree Grove, Rutland Township, Kane County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. The subject's land assessment was not challenged. The appellants submitted information on seven comparable sales and ten comparables for the inequity argument. The Board notes that the appellants' appeal indicated recent sale and assessment equity as the bases of appeal, however, evidence for comparable sales and assessment equity was provided and analyzed.

The seven comparables submitted in support of the overvaluation argument are located from 0.04 to 1.30 miles from the subject property. The comparables have sites that range in size from 7,405 to 10,890 square feet of land area and are improved with two-story dwellings of brick and vinyl exterior construction that range in size from 2,866 to 2,881 square feet of living area. The homes were built from 2005 to 2011. Each comparable has an unfinished basement, central air conditioning and a garage with either 452 or 557 square feet of building area. Three comparables each have one fireplace. The comparables sold from September 2016 to June 2018 for prices ranging from \$255,000 to \$275,000 or from \$88.97 to \$95.85 per square foot of living area, land included. The subject property sold in May 2017 for \$277,900 or \$99.03 per square foot of living area, land included.

In support of the inequity claim, the appellants submitted ten equity comparables located from 0.04 to 1.40 miles from the subject property and within the same neighborhood code as the subject property and where equity comparables #1 through #7 are same properties as their comparable sales. The comparables are improved with two-story dwellings of brick and vinyl exterior construction that range in size from 2,806 to 2,881 square feet of living area. The homes were built from 2005 to 2011. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 452 to 651 square feet of building area. Three of the comparables each have one fireplace. The comparables have improvement assessments ranging from \$62,608 to \$70,444 or from \$22.21 to \$24.48 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$66,735 or \$23.78 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 \$93,452. The subject's assessment reflects a market value of \$280,216 or \$99.86 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 property has an improvement assessment of \$72,266 or \$25.75 per square foot of living area.

In support of its contention of the correct assessment on market value grounds and the assessment uniformity argument, the board of review submitted information on three comparables located from 0.01 to 0.78 of a mile from the subject property and in the same neighborhood code as the subject. The comparables have sites that range in size from approximately 7,841 to 10,019 square feet of land area and are improved with two-story dwellings of brick and vinyl exterior construction that range in size from 2,831 to 2,892 square feet of living area. The homes were built from 2005 to 2013. Each comparable has a basement, one with finished area, central air conditioning and a garage with 452 or 651 square feet of building area. One comparable has a fireplace. The comparables sold from February to September 2017 for prices ranging from \$290,700 to \$310,000 or from \$101.36 to \$107.19 per square foot of living area, land included and have improvement assessments ranging from \$75,377 to \$82,776 or from \$26.28 to \$28.62 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend in part the market value of the subject property is not accurately reflected in its assessed valuation as on basis of the appeal. 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 §1910.635(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales of construction costs 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof.

The record contains ten comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables #1 and #5 which sold in 2016 and are dated and less likely to be indicative of fair market value as of the subject's January 1, 2018 assessment date. The Board gave less weight to the appellants' comparable sale #6 which is located more than one mile from the subject. The Board gave less weight to the appellants' comparables #5 and #6 and board of review comparable #3 due to larger site sizes when compared to the subject. The Board also gave less weight to the board of review comparable sales #2 which has a finished basement compared to the subject's unfinished basement.

The Board finds the best evidence of market value to be appellants' comparable sales #2, #3, #4 and #7 along with board of review comparable #1 which are similar to the subject in terms of location, site, dwelling size, age and most features. These best comparables sold from February 2017 to June 2018 for prices ranging from \$260,000 to \$290,700 or from \$90.72 to \$101.36 per square foot of living area, land included. The subject's assessment reflects a market value of \$280,216 or \$99.86 per square foot of living area, land included which falls within the range established by the best comparable sales in this record. The Board further notes the subject's May 2017 purchase price of \$277,900 or \$99.04 also falls within the range established by the best comparable sales in the record and is supportive o the subject's assessment. After considering adjustments to the comparables for differences with the subject, the Board finds the preponderance of evidence does not support a reduction in the subject's assessment on market value grounds.

The taxpayers also argued assessment inequity as an alternate 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains 13 assessment comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #6, #8 and #10 and board of review comparable #3 which have larger garages than the subject and/or are located a mile or more from the subject property. The Board gave less weight to the board of review comparable #2 which has a finished basement dissimilar to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 through #5, #7 and #9 along with board of review comparable #1 which are similar to the subject in location, age, dwelling size, garage size, unfinished basement and features. These comparables had improvement assessments that ranged from \$63,709 to \$75,377 or from \$22.21 to \$26.28 per square foot of living area. The subject's improvement assessment of \$72,266 or \$25.75 per square foot of living area falls within the range established by the best comparables in this record. Therefore, after considering adjustments to the comparables for differences with the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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 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 the 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:

November 17, 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

Kevin Lipovitch & Jenni Ellenwood
1820 Lake Bluff Ln
Pingree Grove, IL 60140

COUNTY

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