



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

APPELLANT: Pamela DeLeon
DOCKET NO.: 18-01015.001-R-1
PARCEL NO.: 06-23-132-015

The parties of record before the Property Tax Appeal Board are Pamela DeLeon, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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: \$6,614
IMPR.: \$27,157
TOTAL: \$33,771

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 720 square feet of living area. The dwelling was constructed in 1923. Features of the home include an unfinished basement and a 1,035 square foot garage. The property has a 4,620 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located from less than one block to 14 blocks from the subject property. The comparables are improved with one-story dwellings of frame exterior construction that have 720 or 788 square feet of living area. The homes were built from 1913 to 1933. Each comparable has an unfinished basement. Two of the comparables have a garage with 260 or 308 square feet of building area. The comparables have improvement assessments ranging from \$20,984 to

\$21,827 or from \$27.25 to \$30.32 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$20,810 or \$28.90 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 \$33,771. The subject property has an improvement assessment of \$27,157 or \$37.72 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.64 of a mile from the subject property. Three of the comparables are located in different subdivisions than the subject. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 672 to 752 square feet of living area. The homes were built from 1923 to 1930. Each comparable has a basement, one with finished area. One comparable has central air conditioning and three of the comparables have a garage ranging in size from 220 to 440 square feet of building area. The comparables have improvement assessments ranging from \$20,423 to \$25,598 or from \$28.93 to \$34.04 per square foot of living area.

The board of review submitted comments indicating the subject's oversized garage, relative to comparable properties with no or smaller garages, contributed to the subject's improvement assessment. They also provided sale information for the four equity comparables which sold from April 2016 to January 2018 for prices ranging from \$177.05 to \$193.23 per square foot of living area, land included. The subject's total market value based on its assessment is \$101,323 or \$140.73 which is below the range of sale prices for the equity comparables. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #3 and board of review comparable #1 which lack a garage dissimilar to the subject's oversized garage. The Board gave less weight to board of review comparable #3 which has a finished basement compared to the subject's unfinished basement. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparables #2 and #4 which are more similar to the subject in terms of location, age, design, dwelling size and most features. Each of these best comparables has a significantly smaller garage than the subject. These comparables had improvement assessments that ranged from \$20,984 to \$24,810 or from \$27.25 to \$34.99 per square foot of living area. The subject's improvement assessment of \$27,157 or \$37.72 per square foot of living area falls above the range established by the best comparables in this record which appears justified given

the subject's larger garage relative to the garages of the best comparables. After considering adjustments to the comparables for differences with the subject, the Board finds the appellant 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

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