



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

APPELLANT: Robert Haiges
DOCKET NO.: 19-01782.001-R-1
PARCEL NO.: 03-04-228-009

The parties of record before the Property Tax Appeal Board are Robert Haiges, the appellant, by attorney Donald T. Rubin, of Golan Christie Taglia, LLP in Chicago; 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: \$21,980
IMPR.: \$82,978
TOTAL: \$104,958

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 2019 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 part 2-story and part 1-story dwelling¹ of frame exterior construction with approximately 2,316 square feet of living area. The dwelling was constructed in 1974 and is approximately 45 years old. Features of the home include a partially finished walkout basement, central air conditioning, a fireplace, and an attached garage containing 484 square feet of building area.² The property has a site of approximately 21,780 square feet and is located in the “Gaslight South” subdivision in Algonquin, Dundee Township, Kane County.

¹ The appellant described the subject and the comparables as 2-story homes. However, the Township Assessor testified that the subject and all the comparables in the record contain an additional 1-story or a 1.5-story component. This is also depicted in the subject’s photos and reflected in the board of review’s grid under “model name” and “other improvements.”

² Some features of the subject were drawn from the subject’s property record card submitted by the board of review.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant's counsel summarized the evidence consisting of information on seven³ equity comparables, all located in "Gaslight West" subdivision. The comparables consist of part 2-story and part 1.5-story, or part 2-story and part 1-story dwellings of frame exterior construction that range in size from 2,372 to 2,748 square feet of living area. The homes were built in 1985 or 1986. The comparables each feature a basement, two with finished area. Each comparable also features central air conditioning, one or two fireplaces, and an attached garage ranging in size from 528 to 592 square feet of building area. The comparables have improvement assessments that range from \$77,585 to \$87,618 or from \$30.49 to \$33.46 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$72,375 or \$31.25 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 \$104,958. The subject property has an improvement assessment of \$82,978 or \$35.83 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same "Gaslight South" subdivision as the subject property. The comparables consist of part 2-story and part 1-story dwellings of frame exterior construction each containing 2,100 square feet of living area. The homes were built in 1973 or 1975. Each comparable features a partially finished walkout basement, central air conditioning, a fireplace, and an attached garage containing either 484 or 868 square feet of building area. The comparables have improvement assessments that range from \$75,669 to \$86,505 or from \$36.03 to \$41.19 per square foot of living area.

The board of review called as its witness Coleen Acevedo, Dundee Township assessing official, who testified that the largest difference between different model names of the homes is their ages due to the fact that the subject property, along with the board of review comparables, are located in the "Gaslight South" subdivision and were built during the latter phase of construction. As such, the subject and the board of review comparables are 10 to 12 years newer than the appellant's seven comparables which are located in the older "Gaslight West" subdivision. Ms. Acevedo also noted that homes with walkout basements are assessed \$14,688 higher than those without a walkout, and each of the board of review comparables have a walkout-style basement, similar to the subject, in contrast to the appellant's comparables, which do not have walkout basements.

On behalf of the Kane County Board of Review, Michelle Abell argued that the three equity comparables presented by the board of review were more similar to the subject than the appellant's comparables in that they were each the same "Highlander" model home as the subject, are closer in age to the subject, and each home has a walkout basement similar to the subject, unlike the appellant's comparables that have no walkout basements. Additionally, Ms.

³ The appellant's evidence consists of a grid containing information on four equity comparables. The board of review's submission includes appellant's evidence in connection with the hearing before the board of review consisting of a total of seven equity comparables including four comparables that the appellant submitted before the Property Tax Appeal Board. The appellant's counsel adopted the evidence presented before the board of review as evidence before Property Tax Appeal Board and the Board will consider all seven appellant's comparables.

Abell referenced a separate grid submitted as part of the board of review evidence consisting of only “Highlander” model homes (including the subject) which depicts the similarities of these model homes in age, dwelling sizes, garage sizes, and basement sizes, and shows the differences in improvement assessments for the homes with partially finished basements and/or walkout basements. Ms. Abell contended that the best argument for equity in assessment is to compare the same model homes with the same basement features.

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

Under cross examination, Ms. Acevedo acknowledged some differences between the board of review comparables and the subject in terms of the comparables having a higher number of bathroom fixtures than the subject, as well as featuring “bay/dormer” and/or brick facing which the subject lacks.

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 a total of ten equity comparables for the Board's consideration with varying degrees of similarity to the subject. The Board gave reduced weight to appellant's comparables as each of these properties were older in age and located in a different subdivision than the subject property. Furthermore, the appellant's comparables differ from the subject in that none of the appellant's comparables have a walkout basement, which is a feature of the subject dwelling.

The Board finds the best evidence of equity in assessment to be the board of review comparables which are most similar to the subject in location, design, age, and most features. As appellant's counsel noted, each of these three comparables have a “bay/dormer” and comparables #2 and #3 have brick facing, dissimilar to the subject. Although there is no evidence in the record as to the amount of value added for said features, the Board finds that it is appropriate to consider some downward adjustment to these comparables for these superior features in order to make them more equivalent to the subject. The most similar comparables in the record have improvement assessments ranging from \$75,669 to \$86,505 or from \$36.03 to \$41.19 per square foot of living area. The subject's improvement assessment of \$82,978 or \$35.83 per square foot of living area falls within the range established by the most similar comparables in the record on an overall improvement assessment basis and below the range on a per square foot of living area basis.

In conclusion, based on the evidence in the record, the testimony and arguments of the parties, and after considering adjustments to the best comparables in the record for differences from the

subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject property's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not 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:

May 17, 2022



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

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