



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

APPELLANT: Thomas Brewer
DOCKET NO.: 19-02250.001-R-1
PARCEL NO.: 14-22-242-006

The parties of record before the Property Tax Appeal Board are Thomas Brewer, 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: \$7,736
IMPR.: \$53,065
TOTAL: \$60,801

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 is improved with a two-story residential townhouse with 1,441 square feet of living area. The home was constructed in 2006. Features of the property include a slab foundation, central air conditioning, and a two-car detached garage with 460 square feet of building area. The property has a 3,049 square foot site and is located in Sugar Grove, Sugar Grove Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal. The appellant was not contesting the subject's land assessment. In support of this argument the appellant submitted information on three equity comparables improved with two-story townhomes with 1,288 or 1,520 square feet of living area. The dwellings were built in 2002 or 2006. Each comparable has a slab foundation, central air conditioning, and either a two-car attached or detached garage. Appellant's comparable #3 has one fireplace. Appellant's comparables #1 and #3 are located in the same neighborhood as the subject property. The comparables have improvement

assessments ranging from \$43,192 to \$44,165 or from \$29.06 to \$33.97 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$45,264 or \$31.41 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 \$60,801. The subject property has an improvement assessment of \$53,065 or \$36.83 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 improved with two-story townhomes located in the same neighborhood as the subject property and improved with the same model home as the subject. Each comparable has 1,441 square feet of living area and was built in 2006. Each property has a slab foundation, and a two-car garage with either 460 or 480 square feet of building area. The comparables have total assessments ranging from \$60,566 to \$61,152 and improvement assessments ranging from \$53,350 to \$53,936 or from \$37.02 to \$37.43 per square foot of living area.

The board of review contends the comparables it submitted support confirmation of the assessment.

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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review which are improved with townhomes that are of the same model, same age and same size as the subject dwelling. These properties are also located in the subject's subdivision. The board of review comparables have improvement assessments that range from \$53,350 to \$53,936 or from \$37.02 to \$37.43 per square foot of living area. The subject's improvement assessment of \$53,065 or \$36.83 per square foot of living area falls below the range established by the best comparables in this record. Less weight is given appellant's comparables #1 and #3 as these properties are improved with townhomes that are of a different model and smaller than the subject dwelling. Less weight is given appellant's comparable #2 due to being located in a different neighborhood than the subject property. Based on this record 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.

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: August 24, 2021



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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APPELLANT

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COUNTY

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