



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

APPELLANT: Daniel Chapman  
DOCKET NO.: 19-02326.001-R-1  
PARCEL NO.: 15-34-176-017

The parties of record before the Property Tax Appeal Board are Daniel Chapman, 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:** \$7,443  
**IMPR.:** \$27,220  
**TOTAL:** \$34,663

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 a 1-story dwelling of frame construction with 852 square feet of living area. The dwelling was constructed in 1925. Features of the home include a partial basement, central air conditioning, and a 1-car attached garage containing 362 square feet of building area. The property has a 9,148 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted a grid analysis of three comparable properties containing both sales and assessments data. The comparables are located from .5 of a mile to 1 mile of the subject and in different assessment neighborhood codes as assigned to the subject by the local assessor. The properties are improved with 1-story or 1.5-story dwellings of frame construction ranging in size from 768 to 900 square feet of living area. The homes were built in either 1925 or 1929 on sites ranging in size from 1,361 to 9,148 square feet of land area.

The comparables each feature a full or partial basement; one comparable has central air conditioning; and two comparables each have a garage containing either 216 or 265 square feet of building area. The comparables sold from January through September 2016 for prices ranging from \$50,000 to \$53,000 or from \$58.89 to \$65.10 per square foot of living area, including land. The properties have land assessments ranging from \$1,161 to \$4,602 and improvement assessments ranging from \$23,738 to \$26,963 or from \$29.81 to \$30.91 per square foot of living area. Based on this evidence, the appellant requested that the total assessment be reduced to \$16,667, which would reflect an estimated market value of \$50,000 or \$58.69 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellant requested a reduction in the subject's land assessment to \$4,667 and a reduction in the improvement assessment to \$12,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,663. The subject's assessment reflects a market value of \$104,093 or \$122.17 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Kane County of 33.30% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$7,443 and an improvement assessment of \$27,220 or \$31.95 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparables containing both sales and assessments data. The comparables are located from .07 to .37 of a mile from the subject property. The comparables are improved with 1-story frame dwellings containing either 864 or 875 square feet of living area. The dwellings were constructed from 1920 to 1931. The comparables each feature a full basement; two homes have central air conditioning; and each home has a detached garage ranging in size from 260 to 480 square feet of building area. The comparables sold from September 2016 to September 2018 for prices ranging from \$128,500 to \$147,500 or from \$146.86 to \$170.72 per square foot of living area, including land. No parcel size data was supplied in this evidence. The comparables have land assessments ranging from \$3,624 to \$8,929, and improvement assessments ranging from \$27,352 to \$30,052 or from \$31.66 to \$34.78 per square foot of living area.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends in part that the market value of the subject property is not accurately reflected in its assessed valuation. 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 §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 six comparable properties before the Property Tax Appeal Board in support of their respective positions. With respect to the overvaluation argument, the Board gave less weight to the appellant's comparables along with board of review comparable #3 based

on their sale dates in 2016 which is too remote in time and thus less likely to be reflective of the subject's market value as of the January 1, 2019 assessment date at issue than the remaining comparable sales in the record.

The Board finds the best evidence of the subject's market value to be board of review comparables #1 and #2. These two properties are most similar to the subject in physical proximity, age, design, dwelling size, and most features. These two most similar comparables also each sold more proximate in time to the subject's assessment date at issue. These properties sold in June 2017 and September 2018 for prices of \$140,000 and \$147,500 or for \$162.04 and \$170.72 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$104,093 or \$122.17 per square foot of living area, land included, which is below the best comparable sales in the record, both in terms of overall value and on a per square foot basis. After considering appropriate adjustments to the comparables for differences in some features relative to the subject, the Board finds that the subject's market value as reflected by its assessment is supported by the most similar comparable sales in this record. Therefore, the Board finds that based on this evidence, the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is warranted on the basis of overvaluation.

The taxpayer also contends assessment inequity as a 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.

Initially, with respect to the subject's land assessment, the Board gave no weight to the board of review's land assessment data due to a lack of information about the site sizes of the three comparables. The Board finds that although the subject's land assessment is higher overall than those of the three comparables submitted by the appellant, the appellant's comparables are located .5 of a mile or further from the subject and in different assessment neighborhood codes than the subject property. The Board finds that the appellant failed to provide any land assessment data on sites within the subject's neighborhood code which would be more persuasive and have more probative value in terms of conducting a comparative analysis. Consequently, the Board gave little to no weight to the appellant's land assessment data and finds that the appellant did not demonstrate by clear and convincing evidence that the subject's land is inequitably assessed. Therefore, no reduction in the subject's land assessment is warranted.

With respect to the subject's improvement assessment, the parties submitted a total of six comparables with improvement assessment information. The Board gave less weight to appellant's comparable #2 based on its 1.5-story design, dissimilar to the subject's 1-story style, and comparable #3 based on its lack of a garage which is a feature of the subject property. The Board finds the best evidence of improvement assessment equity to be the parties' remaining four comparables which are most similar to the subject in design, age, dwelling size, and most

features. These comparables have improvement assessments ranging from \$26,833 and \$30,052 or from \$29.81 to \$34.78 per square foot of living area. The subject's improvement assessment of \$27,220 or \$31.95 per square foot of living area falls within the range established by the best improvement equity comparables in this record. After considering appropriate adjustments to the comparables for differences in some features when compared to the subject, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 properties located in the same geographical 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:

October 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Daniel Chapman  
1117 Fifth Street  
Aurora, IL 60505

COUNTY

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