



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

APPELLANT: Jerry Reynolds
DOCKET NO.: 19-02327.001-R-1
PARCEL NO.: 13-36-200-009

The parties of record before the Property Tax Appeal Board are Jerry Reynolds, 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: \$58,248
IMPR.: \$115,579
TOTAL: \$173,827

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 brick exterior construction containing 2,478 square feet of living area. The dwelling was built in 1993. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and an attached 3-car garage. The subject property also contains a 2-story brick "outbuilding" with a copper roof. The property is situated on a 6.3-acre site and is located in Big Rock, Big Rock Township, Kane County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The properties are improved with 1-story dwellings of brick exterior construction ranging in size from 2,451 to 7,599 square feet of living area. The dwellings were built from 1970 to 1996. Each home features a full or a partial basement with comparable #1 having a finished area and comparable #2 having an additional crawl space. Each dwelling also has

central air-conditioning, a fireplace, and a 3-car or a 4-car garage. The comparables have improvement assessments ranging from \$64,147 to \$94,331 or from \$24.79 to \$29.48 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$71,962 or \$29.04 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 \$173,827. The subject property has an improvement assessment of \$115,579 or \$46.64 per square foot of living area.

In response to the appellant's evidence, the board of review through the township assessor submitted a narrative brief asserting that the most significant difference between the subject and the comparables is that the subject has an "outbuilding" described as a 2-story masonry "garage" with what appears to be a finished second floor. The township assessor also noted that the outbuilding has what appears to be a copper roof and is of "substantially better grade" than any of the comparables. In its Notes on Appeal, the board of review stated that it considered the home along with the "outbuilding" and adjusted downward the improvement assessment to what it considered an "equitable and just assessment" asserting no further change is warranted.

In support of its contention of the correct assessment, the board of review submitted an appraisal estimating the subject property had a market value of \$588,000 as of January 1, 2019. The appraiser developed the sales comparison approach to value using three comparable sales with varying degrees of similarity to the subject property. The sales occurred from September to November 2017 for prices ranging from \$403,750 to \$665,000 or from \$177.08 to \$234.82 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$485,750 to \$688,700 and arrived at an estimated market value of \$588,000.

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

Conclusion of Law

The taxpayer contends assessment inequity regarding the improvement 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 no reduction in the subject's improvement assessment is warranted.

The Board finds the appellant submitted three assessment equity comparables and the board of review submitted an appraisal report in support of their respective positions before the Property Tax Appeal Board. The Board finds that the appraisal report submitted by the board of review will be excluded in the Board's analysis as this market value appraisal is not responsive to the appellant's inequity in assessment argument. Notwithstanding the board of review's notation in

its Notes on Appeal that only “EQUITY” evidence was considered, the board of review did not present any equity comparables.

The Board finds the only evidence of assessment equity to be appellant’s comparables. The Board gave less weight to appellant’s comparable #3 based on its older age, significantly larger dwelling size of 7,588 square feet of living area (compared to the subject’s 2,478-square foot dwelling area), lack of finished basement (dissimilar to the subject’s partially finished basement), and lack of an additional outbuilding/garage which is a feature of the subject. The Board gave less weight to comparable #2 based on its significantly larger dwelling size, partial crawl-space foundation (dissimilar to the subject’s basement), unfinished basement area, and lack of an additional outbuilding/garage.

The Board finds that the most similar comparable to the subject to be comparable #1. However, this comparable also lacks an additional outbuilding/garage which is a feature of the subject. Regardless, the Board finds the one remaining equity comparable does not overcome the burden of moving forward with substantive documentary evidence to substantiate a reduction in the subject’s assessment based on a lack of assessment uniformity. Additionally, the appellant did not disclose the locations of the comparables in relation to the subject in terms of assessment neighborhood codes or physical proximity to the subject which is a critical component necessary to conducting a comparative analysis of uniformity in assessment.

A taxpayer who objects to an assessment on the basis of lack of uniformity bears the burden of proving the disparity of assessments by clear and convincing evidence. See 86 Ill.Admin.Code 1910.63(e). Based on the evidence in the record and after an analysis of the assessment data, the Board finds the appellant has not met this burden and, therefore, no reduction in the subject’s assessment is warranted on the grounds of lack of uniformity.

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

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COUNTY

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