



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

APPELLANT: Gail and Robert Polanek  
DOCKET NO.: 19-02352.001-R-1  
PARCEL NO.: 15-12-457-018

The parties of record before the Property Tax Appeal Board are Gail and Robert Polanek, the appellants; and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$14,054  
**IMPR.:** \$100,946  
**TOTAL:** \$115,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 part 2-story and part 1-story dwelling of frame and face brick exterior construction with 2,756 square feet of living area.<sup>1</sup> The dwelling was built in 2007. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 357 square foot garage. The property has a 6,534 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellants' appeal is based on both overvaluation and assessment equity. The subject's land assessment was not challenged.

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<sup>1</sup> The Board finds the board of review's dwelling size of 2,756 square feet, which was supported by a sketch in the property record card submitted by the board of review, to be the best information in the record on the subject's dwelling size.

In support of both the overvaluation and inequity arguments, the appellants submitted three comparable properties with both sales and equity information. The comparables are located within 1/3<sup>rd</sup> of a block from the subject property and in the same neighborhood assessment code as the subject. The comparables have sites that range in size from 5,662 to 8,712 square feet of land area and are improved with two, 2-story and one, 1-story dwellings of frame and face brick exterior construction that range in size from 1,659 to 2,748 square feet of living area. The dwellings were built in 2007 or 2008. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 357 to 462 square feet of building area. The comparables sold in June and July 2017 for prices ranging from \$276,000 to \$326,000 or from \$117.25 to \$166.36 per square foot of living area, land included. The comparables have improvement assessments ranging from \$82,167 to \$103,414 or from \$36.68 to \$49.52 per square foot of living area.

The appellants also submitted written comments stating that the subject property was the subject of an appeal before the Board for the prior tax year under docket number 18-00883-001-R-1 in which the subject's assessment was lowered based upon an agreement between the parties. The appellants asserted the Kane County Board of Review, during their hearing, stated "they had heard everything already regarding Everwood properties" and the reduction made by the board of review was "a gift." The appellants described Stonegate West Subdivision (Stonegate West) and The Reserves at Stonegate West (The Reserves) as separated by a busy four land road where amenities of the subdivision are located in Stonegate West. The appellants claimed that values of properties in The Reserves are negatively impacted as a result of their proximity to subdivision amenities. The appellants claimed that there were no sales in The Reserves in 2016 or 2018 and the "majority of the 29 property owners in The Reserves filed an assessment complaint" for the 2019 assessment year. This, the appellants argued, supported the "disparity of valuation between" The Reserves and Stonegate West.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$108,656. The requested assessment reflects a total market value of \$326,000 or \$118.29 per square foot of living area, land included when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$94,602 or \$34.33 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 \$117,762. The subject's assessment reflects a market value of \$353,640 or \$128.32 per square foot of living area, including land, 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 an improvement assessment of \$103,708 or \$37.63 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from 0.11 to 0.27 of a mile from the subject property. The comparables are improved with part 2-story and part 1-story dwellings of frame and face brick exterior construction that range in size from 2,604 to 2,758 square feet of living area. The homes were built in 2005 or 2006. Each comparable has a basement, central air conditioning and a

garage with 357 square feet of building area.<sup>2</sup> Two comparables each have a fireplace. The comparables sold from May 2017 to July 2018 for prices ranging from \$382,000 to \$415,000 or from \$143.74 to \$150.47 per square foot of living area, land included.

On the basis of uniformity, the board of review submitted information on three equity comparables located from 0.09 to 0.18 of a mile from the subject and located in Stonegate West based on an aerial map submitted by the board of review. The comparables are improved with part 2-story and part 1-story dwellings with 2,748 square feet of living area. The homes were built in 2006. Each comparable has a basement, central air conditioning, one fireplace and a garage with 357 square feet of building area. The comparables have improvement assessments of \$108,604 and \$108,655 or for \$39.52 and \$39.54 per square foot of living area.

The board of review critiqued the appellants' comparable #3 stating it should be given no weight due to its 1-story design compared to the subject's part 2-story and part 1-story design. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants argued that, due to lack of sales in The Reserves, a 1-story dwelling was included as a comparable. They reasserted that each of their comparables are located on the same street as the subject while each of the board of review comparables are located across a busy four lane street in Stonegate West. The appellants argued that the assessor did not include the most relevant sale, the appellants' comparable #1 and that sales in Stonegate West, which are higher than in The Reserves, support their claim of over assessment.

### Conclusion of Law

The appellants contend, in part, 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board acknowledges that the subject property was the subject of a decision of the Property Tax Appeal Board for the prior 2018 tax year. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, **shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

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<sup>2</sup> The board of review market value and equity comparable grids excluded site sizes and a line for basement finish.

The board of review Notes on Appeal indicate 2019 is the first year of the General Assessment Cycle for the subject property. Therefore, the Board finds that the prior 2018 decision of the Property Tax Appeal Board lowering the subject's assessment shall not be considered since a new assessment cycle began in 2019.

With respect to the overvaluation claim, the parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable #3 which differs significantly in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables which are similar to the subject in location, age, design, dwelling size, and most features but where three of these comparables are located across a busy four lane road dividing home sites in the Stonegate area. These comparables sold from May 2017 to July 2018 for prices ranging from \$310,000 to \$415,000 or from \$117.25 to \$150.47 per square foot of living area, land included. The Board finds that the appellants' comparables #1 and #2 are most similar to the subject property due to their location in The Reserves like the subject property. The subject's assessment reflects a market value of \$353,640 or \$128.32 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, such as proximity to subdivision amenities, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is justified.

The taxpayers also contend assessment inequity as an alternative 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). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity 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.

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Chairman



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Member



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Member



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Member

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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 16, 2021



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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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