



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

APPELLANT: James Teister
DOCKET NO.: 19-02376.001-R-1
PARCEL NO.: 02-06-302-026

The parties of record before the Property Tax Appeal Board are James Teister, 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: \$20,608
IMPR.: \$52,205
TOTAL: \$72,813

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 one-story dwelling of brick and vinyl exterior construction with 1,564 square feet of living area. The dwelling was built in 2004. Features of the home include central air conditioning and an attached garage with 409 square feet of building area. The property has a 5,227 square foot site and is located in Huntley, Rutland Township, Kane County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that are improved with dwellings that are similar to the subject in style, size, age, and features. These properties have sites with either 5,663 or 7,405 square feet of land area. The comparables have total assessments ranging from \$67,796 to \$70,264 and land assessments of \$15,231 or \$17,920 or \$2.69 and \$2.42 per square feet of land area, respectively. The appellant requested the

subject's land assessment be reduced to \$15,000 or \$2.87 per square foot of land area resulting in a total revised assessment of \$67,205.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,813. The subject property has a land assessment of \$20,608 or \$3.94 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with dwellings similar to the subject in style, size, features, and relative age. These properties have sites ranging in size from 5,662 to 6,534 square feet of land area. The comparables have total assessments ranging from \$72,826 to \$73,327 and each comparable has a land assessment of \$20,608 or ranging from \$3.15 to \$3.64 per square foot of land area. The board of review submission also indicated that its comparables #1 and #3 sold in September 2018 and April 2019 for prices of \$260,000 and \$240,000, respectively. In its submission the board of review described the subject property and each comparable as having a lot type of "open", although no definition or explanation was provided as to what this term means. The board of review further asserted that the appellant's comparables have dissimilar lot types that are not comparable to the subject's open area.

The board of review also submitted a grid analysis of the appellant's comparables and indicated that appellant's comparable #1 sold in October 2016 for a price of \$200,000. The evidence provided by the board of review also indicated the subject property sold in May 2017 for a price of \$228,450.

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 board of review comparables. The board of review provided information on four comparables each described as having a lot type of "open", which is similar to the subject's lot type. Even though the board of review failed to explain the significance of this description or nomenclature, the fact remains the subject and each board of review comparable has the same descriptive type lot. It also appears that these lots are assessed on a "site" basis at \$20,608 rather than on a square foot basis. The subject property and each of the board of review comparables has the same land assessment of \$20,608, demonstrating the subject's land is being equitably assessed.

The Board further finds of significance the fact that appellant's comparable #1 sold in October 2016 for a price of \$200,000 while the subject sold within approximately seven months of that date in May 2017 for a price of \$228,450, or for approximately a 14% higher price. Given that

the that two properties have similar dwellings, the subject's higher price would seem to be attributable, at least in part, to the land/location, which would justify the subject's higher land assessment in relation to this comparable.

Similarly, the evidence disclosed that board of review comparables #1 and #3 sold in September 2018 and April 2019 for prices of \$260,000 and \$240,000, respectively. Although these sales did not occur as proximate in time to appellant's comparable #1 as did the subject's transaction, these two properties are also have similar dwellings, suggesting their higher prices are attributable at least in part to the land type description of "open", which also justifies the subject's higher land assessment in relation the appellant's comparables.

Less weight is given the appellant's comparables as they have dissimilar lot types compared to the subject's "open" area description.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land 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:

May 18, 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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