



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

APPELLANT: James Pagano
DOCKET NO.: 19-02483.001-R-1
PARCEL NO.: 02-28-103-003

The parties of record before the Property Tax Appeal Board are James Pagano, 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: \$22,574
IMPR.: \$75,562
TOTAL: \$98,136

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 vinyl and brick exterior construction with 1,850 square feet of living area. The dwelling was built in 2012 and is approximately 7 years old. Features of the home include an unfinished basement, central air conditioning, a sunroom, and an attached two-car garage with 440 square feet of building area. The property has a 6,534 square foot site and is located in Pingree Grove, Rutland Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings of frame and vinyl construction ranging in size from 1,591 to 1,850 square feet of living area. The homes ranging in age from 9 to 11 years old. Each comparable has a basement, central air conditioning, one fireplace and a two-car or three-car garage ranging in size from 420 to 735 square feet of building area. These comparables are located within one-block of

the subject with sites ranging in size from 6,534 to 8,276 square feet of land area. The comparables have improvement assessments ranging from \$65,767 to \$75,562 or from \$36.94 to \$41.34 per square foot of living area. Each comparable has a land assessment of \$22,574.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$15,630 and the improvement assessment be reduced to \$54,950 for a total revised assessment of \$70,580.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,136. The subject property has an improvement assessment of \$75,562 or \$40.84 per square foot of living area and a land assessment of \$22,574.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located in the same subdivision as the subject property that are improved with one-story dwellings of vinyl and brick exterior construction ranging in size from 1,720 to 1,866 square feet of living area. The homes were built in 2015 or 2017. Four comparables have basements, each property has central air conditioning, and each home as a two-car attached garage with 440 square feet of building area. The comparables have sites ranging in size from approximately 6,534 to 7,841 square feet of land area. The comparables have improvement assessments ranging from \$72,808 to \$86,502 or from \$41.14 to \$48.54 per square foot of living area. Each comparable has a land assessment of \$22,574.

Conclusion of Law

The taxpayer appellant 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.

With respect to the land assessment, the Board finds each comparable submitted by both parties has a land assessment of \$22,574. The evidence suggests the land assessments are done on a site basis. The subject property has a land assessment of \$22,574, equivalent to each comparable demonstrating the subject parcel is being equitably assessed.

With respect to the improvement assessment, the Board finds the parties submitted information on nine comparables to support their respective positions. The Board gives less weight to appellant's comparable #3 as this property is improved with a dwelling that is 14% smaller than the subject dwelling. The Board gives less weight to board of review comparable #5 as this property has no basement unlike the subject property with 1,720 square feet of unfinished basement area. The remaining comparables are relatively similar to the subject in size and features with the exception each of the appellant's comparables has a fireplace whereas the subject has no fireplace, suggesting a downward adjustment to these comparables is appropriate to make the comparables more equivalent to the subject for this superior feature. The Board also

finds appellant's comparable #4 has a larger garage than the subject, also suggesting a downward adjustment to the comparable is appropriate to make the comparable more equivalent to the subject for this superior attribute. The comparables also differ slightly from the subject in age with the appellant's comparables being older while the board of review comparables are newer. These seven comparables have improvement assessments that range from \$66,490 to \$83,495 or from \$36.94 to \$48.54 per square foot of living area. Five of the comparables have a tighter range from \$38.23 to \$42.47 per square foot of living area. The subject's improvement assessment of \$75,562 or \$40.84 per square foot of living area falls within the range established by the best comparables in this record.

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 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.

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:

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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