



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

APPELLANT: Jeffrey Davis
DOCKET NO.: 20-05346.001-R-1
PARCEL NO.: 06-20-357-006

The parties of record before the Property Tax Appeal Board are Jeffrey Davis, 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: \$29,830
IMPR.: \$92,596
TOTAL: \$122,426

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 2020 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 one-story and part two-story single-family dwelling of cedar wood siding exterior construction with 3,656 square feet of living area. The dwelling was constructed in 2008 and is 12 years old. Features of the home include a basement with 250 square feet of finished area, central air conditioning, a fireplace, and a two-car garage which has 670 square feet of building area.¹ The property has a 10,000 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on three equity comparables improved with two-story homes of cedar wood siding or brick and cedar wood siding exterior construction and having 3,656

¹ The Board finds the best evidence of the subject's basement finished area is found in the subject's property record card presented by the board of review.

square feet of living area. The dwellings are 14 or 15 years old and are the same model as the subject property. The homes each have a basement which the appellant reports to be fully finished, central air conditioning, and a two-car garage. The appellant reports that the homes each have 3.5 bathrooms. The comparables are located one or two blocks from the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$85,185 to \$86,724 or from \$23.30 to \$23.72 square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$85,965 or \$23.51 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 \$122,426. The subject property has an improvement assessment of \$92,596 or \$25.33 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a statement from the Kane County Board of Review, a memorandum from the Elgin Township Assessor, a copy of the subject's property record card, a Multiple Listing Service (MLS) sheet of the subject from 2015 along with interior photographs, and grid analyses of both parties' comparables.

The board of review and township assessor acknowledge the subject's per square foot value is \$0.70 greater than the comparables, but argues that the subject's assessment is correct because the subject has more amenities than all of the comparables, such as finished basement area with a full bathroom in the basement.

The board of review submitted information regarding four equity comparables, numbered #2 through #5, each improved with part one-story and part two-story homes of frame or frame with brick trim construction and having 3,656 square feet of living area. The dwellings were built from 2004 to 2007 and are 13 to 16 years old and are the same model as the subject. The homes each have an unfinished basement, a fireplace, 2.5 bathrooms, and a 670 square foot garage. One of the comparables is located within the same subdivision as the subject property. The comparables have improvement assessments ranging from \$88,568 to \$90,035 or from \$24.23 to \$24.63 per square foot of living area.

Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

In written rebuttal, the appellant objected to consideration of the MLS listing for the subject as evidence to support the board of review's claim that the subject property has more amenities, especially without MLS listings for the comparables. The appellant further stated that the board of review had not presented sufficient evidence of the comparables' features compared to the subject and that the comparables each have identical style homes with identical square footage located in the same subdivision and should accordingly be assessed the same. The appellant described the subject's Providence subdivision as constructed in 2005 with more than 500 homes and a limited number of models.

Conclusion of Law

The 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.

The record contains a total of seven comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #3, #4, and #5, which are not located in the same assessment neighborhood code as the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparable #2, which are similar or identical to the subject in dwelling size, location, and most features. The best comparables have improvement assessments that range from \$85,185 to \$90,035 or from \$23.30 to \$24.63 per square foot of living area. The subject's improvement assessment of \$92,596 or \$25.33 per square foot of living area falls just above the range established by the best comparables in this record, which is logical because the subject's dwelling is newer in age and has more amenities than the best comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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. For the foregoing reasons, and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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:

February 15, 2022



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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