



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

APPELLANT: Scott Creed
DOCKET NO.: 23-03303.001-R-1
PARCEL NO.: 05-26-403-009

The parties of record before the Property Tax Appeal Board are Scott Creed, 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 **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: \$30,000
IMPR.: \$137,500
TOTAL: \$167,500

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 2023 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 2-story dwelling of brick and other exterior construction with approximately 3,140 square feet of living area.¹ The dwelling was constructed in 2015 and is approximately 8 years old. Features of the home include a walkout basement, central air conditioning, a fireplace, 3.5 bathrooms, and a 702 square foot garage. The property has an 11,326 square foot site and is located in Elgin, Plato Township, Kane County.

The appellant contends assessment inequity concerning both land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.50 of a mile from the subject, three of which are on the same street as the subject. The parcels range in size from 13,504 to 19,166 square feet of land area and are improved with 2-story homes of brick and frame exterior construction with 3,067 or

¹ The parties differ slightly regarding the subject's dwelling size. The Board finds the best evidence of dwelling size was presented in the board of review's evidence, which contains a more detailed description of the subject.

3,092 square feet of living area. The dwellings are 7 or 9 years old. Each home has a basement, one of which has finished area, central air conditioning, three bathrooms, and a 450 square foot garage. Two homes are reported to each have a fireplace. The comparables have land assessments of \$25,000 or \$26,667 or from \$1.39 to \$1.97 per square foot of land area and have improvement assessments ranging from \$119,209 to \$130,613 or from \$38.55 to \$42.24 per square foot of living area.²

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,725. The subject property has a land assessment of \$30,000 or \$2.65 per square foot of land area and an improvement assessment of \$140,725 or \$44.82 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables located within 0.35 of a mile from the subject, five of which are on the same street as the subject. The parcels range in size from 11,326 to 54,450 square feet of land area and are improved with 2-story homes of brick and other exterior construction ranging in size from 2,928 to 3,140 square feet of living area. The dwellings were built from 2015 to 2019. Each home has a basement, four of which are walkouts and two of which have finished area. Each comparable also features central air conditioning, from 2.5 to 4.5 bathrooms, and a garage ranging in size from 590 to 800 square feet of building area. Six homes each have one or three fireplaces. The comparables have land assessments ranging from \$26,667 to \$45,000 or from \$0.83 to \$2.65 per square foot of land area and have improvement assessments ranging from \$128,075 to \$143,834 or from \$41.34 to \$53.06 per square foot of living area.

The board of review noted the subject backs to a pond which is why it has a higher assessment than some of the comparables. The board of review presented a map of the subject in relation to the appellant's comparables, which depicts the appellant's comparable #1 as backing to other residences, the appellant's comparables #2 and #3 as backing to a road, and the appellant's comparable #4 as backing to open space. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted the board of review's comparable #1 has the same pond view as the subject and the same land assessment but has a larger lot than the subject; the board of review's comparable #2 has the same pond view as the subject and the same size lot but has a smaller land assessment than the subject; the board of review's comparable #3 is a substantially larger site than the subject; the board of review's comparable #5 has a the same pond view as the subject but has a much larger lot with the same land assessment as the subject; and the board of review's comparables #6 and #7 have larger lots and smaller land assessments than the subject.

With regard to the improvements, the appellant asserted the board of review's comparable #1 is completely renovated home with an inground swimming pool unlike the subject; the board of review's comparable #2 has finished basement area and a second kitchen unlike the subject; the

² The Board has calculated the per square foot assessments for land and improvement as the appellant appears to have only calculated per square foot assessments based on the total assessment amounts

board of review's comparables #3 and #4 are similar to the subject but each with a larger garage; and the board of review's comparable #5, #6, and #7 are similar to the subject.

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.Adm.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.Adm.Code §1910.65(b).

The record contains a total of eleven equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellant's comparables #2, #3, and #4 and the board of review's comparables #3, #5, #6, and #7, which are less similar to the subject in site size than the other comparables in this record.

The Board finds the best evidence of land assessment equity to be the appellant's comparable #1 and the board of review's comparables #1, #2 and #4, which are more similar to the subject in site size and location, although two of these comparables do not back to a pond like the subject. These comparables have land assessments of \$26,667 and \$30,000 or from \$1.97 to \$2.65 per square foot of land area. The subject's land assessment of \$30,000 or \$2.65 per square foot of land area falls within the range established by the best land comparables in this record and is equal in total land assessment to the two comparables that back to a pond like the subject. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, 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 land assessment is not justified.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparables and the board of review's comparables #1 and #2, due to substantial differences from the subject in basement finish and/or garage size.

The Board finds the best evidence of assessment equity to be the board of review's comparables #3 through #7, which are similar to the subject in dwelling size, age, location, and features, although four of these comparables have one less bathroom than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$128,075 to \$137,885 or from \$41.34 to \$43.91 per square foot of living area. The subject's improvement assessment of \$140,725 or \$44.82 per square foot of living area falls above the range established by the best comparables in this record and appears to be excessive after considering appropriate adjustments to the best comparables for differences from the subject. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: _____

October 15, 2024



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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