



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

APPELLANT: Allen & Carol LaRue  
DOCKET NO.: 15-01175.001-R-1  
PARCEL NO.: 02-06-376-012

The parties of record before the Property Tax Appeal Board are Allen & Carol LaRue, 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 **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:** \$8,191  
**IMPR.:** \$26,548  
**TOTAL:** \$34,739

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 2015 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 condominium unit with 1,031 square feet of living area. The subject is a 'Plan A' unit in the 29-unit Arcadia Terrace three-story building which was constructed in 2002. Features of the unit include two bathrooms, central air conditioning and one garage space. The property is located in the Sun City development in Huntley, Rutland Township, Kane County.

The appellants appeared at hearing before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this argument, the appellants presented a brief contending that the subject property, as one of the smaller units in the building, has been penalized in contrast to larger units, some of which also include wrap around balconies, an additional half bath and two parking spaces in the lower garage when compared to the subject.

At hearing Mr. LaRue testified that shortly after moving into the condominium unit, he received a "letter" advising that the real estate taxes were going to increase 19.2% which he thought was a little excessive. Since that initial notification, he has investigated what each of his neighbors pay in real estate taxes. Since it is his understanding that the assessment is derived from the size of the unit and how many garage spaces are attributed to the unit, Mr. LaRue discovered that there are twelve property owners paying less in real estate taxes than the appellants. The subject consists of a small unit and one garage space. At the hearing, the appellant was prepared to submit new evidence of the data he had researched and gathered. He further explained that the appellants sold their single-family residence because they could no longer afford the taxes and before purchasing the subject condominium unit, the appellants obtained information on the unit's real estate taxes. However, in the first year of residency in the unit, the appellants received a notice of increased taxes.<sup>1</sup>

In the course of the hearing, the Administrative Law Judge (ALJ) advised the appellants that the Property Tax Appeal Board has no jurisdiction with regard to the amount of a tax bill or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)) Besides the fact that the Board has no jurisdiction concerning the amount of tax bills, the ALJ also advised Mr. LaRue that new evidence could not be presented at hearing. (86 Ill.Admin.Code §1910.67(k))

In further support of the inequity claim, the appellants completed Section V of the Residential Appeal petition with information on four comparables located in the subject's condominium building. The comparable units contain either 1,510 or 1,551 square feet of living area, 2.5 bathrooms and central air conditioning. Three of the comparables each have two garage spaces and comparable #3 has one garage space. The appellants also reported that comparables #1 and #2 each have wrap around corner balconies and comparables #3 and #4 have "small balconies." The comparables each have an improvement assessment that is \$21.25 per square foot of living area.

Also attached to the appellants' appeal is a spreadsheet with the subject, the four equity comparables and 24 other condominium units. The spreadsheet depicts the subject and one other unit that each contain 1,031 square feet of living area and appellant, Allen LaRue, acknowledged that the subject unit was one of the smallest in the building. The remaining units on the spreadsheet range in size from 1,059 to 1,718 square feet of living area. The 29 units depicted on the spreadsheet reflect improvement assessments ranging from \$26,548 to \$48,104 or from \$21.25 to \$28.00 per square foot of living area.

As part of the appeal, the appellants also reported that the subject condominium unit was purchased in October 2014 for \$121,000.<sup>2</sup>

Based on the foregoing evidence and argument, the appellants requested an improvement assessment of \$21,909 or \$21.25 per square foot of living area.

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<sup>1</sup> Kane County reassesses properties on a quadrennial or four-year cycle. Tax year 2015 was the start of a new quadrennial cycle. (35 ILCS 200/9-215)

<sup>2</sup> The subject has a total assessment of \$34,739 which reflects an estimated market value of \$104,227 at the statutory level of assessment of 33.33% as of January 1, 2015, which is only several months after the purchase for \$121,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,739. The subject property has an improvement assessment of \$26,548 or \$25.75 per square foot of living area.

Appearing on behalf of the Kane County Board of Review was its Chairman, Kevin Schulenburg. In response to the appeal, the board of review submitted a memorandum and a spreadsheet of five properties, where the subject was set forth twice. The memorandum noted that none of the appellants' comparable properties were 'Plan A' units, like the subject. The memorandum further asserted "economy of scale reduces larger model's \$/sq. range" and also contended that porches and balconies do not contribute to the building square footage, noting that sales would determine if those features were contributing factors to the assessment.

At the hearing, as to the real estate tax issue, Schulenburg acknowledged that many property owners come before the Kane County Board of Review complaining of the increase in area property taxes. In this regard, he noted that there are many factors that go into determining real estate taxes such as a local referendum. He also advised the appellants to review the county records to ensure that the appellants are receiving each of the exemptions to which they may be entitled.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables in a spreadsheet; these three comparables were also presented within the appellants' spreadsheet data. Each of the comparables was a 'Plan A' or 'Plan B' unit containing either 1,031 or 1,059 square feet of living area. The comparables have improvement assessments of \$26,475 or \$26,548 or \$25.00 or \$25.75 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

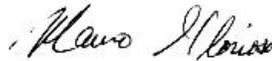
Between the two parties to this appeal, the record includes data as to all 29 units within the subject's condominium building. Due to differences in dwelling size and/or amenities, the Property Tax Appeal Board has given reduced weight to the appellants' comparables set forth in the Section V grid analysis. Each of these comparables is approximately 50% larger than the subject dwelling, each has an additional half-bath and three of the comparables have an additional garage space. Given these additional features, the Board finds that each of these units are superior to the subject unit. The appellants' four units have improvement assessments of either \$42,929 or \$43,800 as compared to the subject unit that has an improvement assessment of

\$26,548, which reflects their superior features, but due to the comparables' larger dwelling sizes, the units have a lower per-square-foot improvement assessment when compared to the subject.

The Board finds the best evidence of assessment equity to be the three board of review comparables which contain either 1,031 or 1,059 square feet of living area. These comparables had improvement assessments of \$26,475 or \$26,548 or \$25.00 or \$25.75 per square foot of living area. The subject's improvement assessment of \$26,548 or \$25.75 per square foot of living area falls within the range established by the most similar comparables in this record.

In conclusion, based on this record the Board finds the appellants 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: February 13, 2019



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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