



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

APPELLANT: Diann Gentile
DOCKET NO.: 15-01453.001-R-1
PARCEL NO.: 05-36-130-001

The parties of record before the Property Tax Appeal Board are Diann Gentile, the appellant, by attorney David C. Dunkin, of Saul Ewing Arnstein & Lehr LLP, in Chicago, 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: \$25,000
IMPR.: \$166,746
TOTAL: \$191,746

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 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 two-story single-family dwelling of frame and brick exterior construction with 4,147 square feet of living area. The dwelling was constructed in 2008. Features of the home include a walkout-style partially finished basement, central air conditioning, two fireplaces and a 798 square foot garage. Additional features of the property include a 264 square foot in-ground pool. The property is located in Elgin, Plato Township, Kane County.

The appellant appeared at hearing before the Property Tax Appeal Board by Attorney Erik J. VanderWeyden of Saul Ewing Arnstein & Lehr LLP contending assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised as to the land assessment. In support of this inequity argument, the appellant submitted information on five equity comparables located on the same street as the subject dwelling. The comparables

were described as two-story brick single-family dwellings that were built between 2007 and 2012. The homes range in size from 3,921 to 4,303 square feet of living area. Features include basements, central air conditioning, a fireplace and a three-car garage. The comparables have improvement assessments ranging from \$125,931 to \$150,215 or from \$32.12 to \$34.99 per square foot of living area. At hearing, counsel for the appellant further acknowledged that the subject has several additional amenities that are not present in the comparables such as the pool, basement finish and/or patio, but contended that the subject still deserved a reduction in its assessment.

Based on this evidence, the appellant requested a reduced improvement assessment of \$139,000 or \$33.52 per square foot of living area.

The representative of the board of review asked counsel for the appellant "what kind of weight was given to the subject home having a pool and a finished basement." Counsel responded that it is difficult to find comparable dwellings with pools in the neighborhood. He also contended that pools sometimes add and sometimes detract from properties in terms of fair market value. Counsel asserted that the analysis undertaken did not place much weight upon pools, but does try to find properties with basement finish for comparison.¹ Finally, counsel acknowledged observing a wide variety of variances between the subject and the comparable properties.

Additionally, counsel was asked why board of review comparable #1 which does have a pool was excluded from the appellant's data set? Counsel responded that the pool for board of review comparable #1 was nearly twice the size of the subject's pool.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,746. The subject property has an improvement assessment of \$166,746 or \$40.21 per square foot of living area. At hearing, the board of review was represented by its Chairman, Kevin Schulenburg who called as the board's witness the Plato Township Assessor, Janet Roush.

In response to the appellant's evidence, Roush prepared a memorandum that was filed by the board of review wherein she noted the subject dwelling was built by a developer "with all the 'extra' amenities" available including a full finished basement, large deck, patio and pool along with 4.5 bathrooms. Only one of the comparables presented by the appellant has finished basement area which is not a walkout-style. Therefore, the board of review asserted that the nearby properties presented by the appellant did not have the same amount of additional amenities as the subject dwelling.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables, five of which are located on the same street as the subject property. The comparables were described as two-story frame and brick dwellings that were built between 2008 and 2015. The homes range in size from 2,825 to 5,385 square feet of living area. Features include basements, one of which is a lookout-style and five of which are walkout-style basements. Only comparables #4 and #7 lack finished basement areas. Each of the homes also

¹ The Property Tax Appeal Board notes that the Plato Township property record cards for the subject and appellant's four comparables, which were provided with the appellant's appeal, fail to identify finished basement area, if any.

have central air conditioning, a fireplace and a garage ranging in size from 630 to 798 square feet of building area. Comparable #1 also has a 560 square foot in-ground pool. These seven comparables have improvement assessments ranging from \$111,287 to \$182,520 or from \$33.89 to \$51.23 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

On cross-examination, Roush was asked how she determined her value estimates of the subject's pool and finished basement areas. She testified the determination was based upon cost as published by the "Illinois Property Cost Tables." She was also asked if there have been any sales of comparable properties with pools. The witness indicated there have not been any such sales.

Conclusion of Law

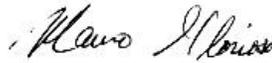
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 parties submitted a total of twelve comparable properties to support their respective positions before the Property Tax Appeal Board. While the board of review asserted that only one of the appellant's comparable homes had finished basement area, the comparable was not specifically identified and the board of review did not provide complete property record cards that would depict such an amenity. Therefore, the Board finds that the record is incomplete as to the basement finish of the appellant's comparable dwellings. As such, the Board cannot determine which, if any, of the appellant's comparables are dissimilar to the subject and will therefore, analyze all five of the appellant's comparables.

The Board has given reduced weight to board of review comparables #3, #5, #6 and #7 due to differences in dwelling size of these homes when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1, #2 and #4. These comparables were most similar to the subject dwelling in location, age, design, size and/or features that were available for analysis. These eight comparables had improvement assessments that ranged from \$125,931 to \$166,746 or from \$32.12 to \$41.85 per square foot of living area. The subject's improvement assessment of \$166,746 or \$40.21 per square foot of living area falls within the range established by the best comparables in this record and appears to be well supported by comparables with the most similar additional features such as a pool and/or a finished basement. 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: 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

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