



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

APPELLANT: Thomas Quinn  
DOCKET NO.: 08-01231.001-R-2  
PARCEL NO.: 09-21-351-008

The parties of record before the Property Tax Appeal Board are Thomas Quinn, the appellant, and the Kane County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 52,078  
**IMPR.:** \$ 96,222  
**TOTAL:** \$ 148,300

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a part one-story, part two-story single-family dwelling of frame construction. The dwelling was built in 1962. Features of the home include central air conditioning, two fireplaces, and an attached garage. The two-story portion of the house has a slab foundation, and the one-story portion has a crawl-space foundation. The appellant stated that the subject property sold in May 1999 for \$265,000. The subject property has a 0.94 acre parcel and is located in St. Charles, St. Charles Township, Kane County.

The size of the subject's living area is at issue in this appeal. The appellant claims that the dwelling contains 2,136 square feet of living area, while the township assessor claims the dwelling contains 2,734 square feet of living area. The appellant describes the subject property as a one and one-half story dwelling with 2,136 square feet of living area. The appellant provided a detailed drawing of the subject property but did not indicate how the calculated total of 2,136 square feet of living area was arrived at. The township assessor described the subject property as part one-story, part two-story. According to the township assessor, the main living area is "equal parts one-story on a crawl and two-story on a slab," with both parts being above grade. The township assessor provided a detailed drawing of the subject dwelling. According to the assessor's drawing, the one-story area has 640 square feet of living area, and the two-story

area has 640 square feet of living area on each floor. In addition, the second floor has 190 square feet of overhang area, and there is 624 square feet of additional living area adjacent to the garage. According to the township assessor, the subject property has 2,734 square feet of living area. After analyzing the submissions, the Board finds that the township assessor provided the best evidence with respect to establishing the subject dwelling's size. Based on the evidence provided, the Board finds that the dwelling has 2,734 square feet of living area.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity and overvaluation as the bases of the appeal. In addition, the appellant submitted a letter in which the appellant appears to be arguing about the amount of taxes applied to the subject property. The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)) Therefore, the Board will only analyze the appellant's appeal as it concerns assessment inequity and overvaluation of the subject property.

When the appellant completed Section 2d of the residential appeal form, he indicated that the appeal was based on a recent sale of the subject property. However, the appellant did not complete section IV of the residential appeal form. Moreover, the 1999 sale of the subject nine years prior to the January 1, 2008 assessment date is not a valid indicator of "current" market value and will not be further analyzed.

The appellant completed section V of the residential appeal form and provided sale prices for four comparable properties and assessment information for two of those properties. The four comparables are described as one-story or one and one-half story dwellings. Three of the comparables are located on the same block or tax block as the subject. The dwellings have frame or frame and masonry exterior construction and were built from 1959 to 1963. The comparable properties have land areas that range from 0.985 to 2.046 acres. The dwellings range in size from 1,344 to 2,114 square feet of living area. The dwellings have central air conditioning, one or two fireplaces, and garages. According to the appellant, comparable #3 sold in October 1999 for \$215,000 or for \$101.70 per square foot of living area, land included; comparable #4 sold in August 2001 for \$196,000 or for \$98.94 per square foot of living area, land included; and comparable #2 sold in March 2007 for \$280,000 or \$198.16 per square foot of living area, land included. Comparable #1 has not yet sold but is listed for sale at a price of \$309,800 or \$230.51 per square foot of living area, land included.

The appellant also submitted an appraisal report in which a market value of \$330,000 was estimated for the subject property as of August 17, 2009. The appraiser described the subject as a split-level dwelling. The appellant's appraiser reported a dwelling size of 2,094 square feet which was not supported by any

schematic drawing or any other evidence. The appraiser developed both the cost approach and the sales comparison approach but gave primary emphasis to the sales comparison approach for estimating the market value of the subject property. Using the cost approach, the appraiser estimated that the subject property had an estimated value of \$335,300. Using the sales comparison approach, the appraiser considered four comparable properties. Three of these properties sold from March to August 2009 for prices that ranged from \$255,500 to \$440,000 or from \$148.25 to \$165.91 per square foot of living area, land included. The appraiser also considered another property that was an active listing. Comparable #4 was listed for sale at a price of \$400,000 or \$195.41 per square foot of living area, land included. The four comparables are located from 0.76 to 2.42 miles from the subject property. All four comparable dwellings are described as split-level, and they range in age from 31 to 54 years old. The dwellings contain from 1,540 to 2,968 square feet of living area, and their lots range from 20,000 to 64,512 square feet of land area. After identifying differences between the comparable properties and the subject, the appraiser made adjustments to the sale prices. The adjusted sale prices of the comparable properties ranged from \$301,900 to \$375,600 or from \$130.96 to \$196.04 per square foot of living area, land included. Based on the sales comparison approach, the appraiser estimated that the subject property had a market value of \$330,000 or \$120.61 per square foot of living area, land included, as of August 17, 2009.

In support of the inequity argument, the appellant provided complete assessment information for two of the four comparable properties listed in Section V of the residential appeal form. Comparable #1 had an improvement assessment of \$62,656 or \$46.62 per square foot of living area, and comparable #2 had an improvement assessment of \$64,125 or \$45.38 per square foot of living area.<sup>1</sup> The subject has an improvement assessment of \$96,222 or \$35.19 per square foot of living area. Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$148,300 was disclosed. The subject's assessment reflects a market value of \$445,747 or \$163.04 per square foot of living area, land included, using the 2008 three-year average median level of assessments for Kane County of 33.27% as determined by the Illinois Department of Revenue.

The board of review presented an analysis of four comparable properties prepared by the township assessor. The township

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<sup>1</sup> The township assessor provided complete assessment information for the appellant's comparables #3 and #4. Comparable #3 has an improvement assessment of \$86,329 or \$45.38 per square foot of living area, and comparable #4 has an improvement assessment of \$121,824 or \$61.50 per square foot of living area.

assessor provided assessment information for each of the comparable properties. The township assessor did not indicate the proximity of the comparables to the subject property; however, based on their parcel index numbers, they are located in the same general area as the subject. The size of the comparables' parcels ranged from 0.591 to 1.609 acres. According to the township assessor, one of the four dwellings is split-level, and the other three are described as one-story. The dwellings were built from 1965 to 1974, and they contain from 2,229 to 3,016 square feet of living area. Each dwelling has from one to three fireplaces, central air conditioning, and a garage. The four comparables have improvement assessments that range from \$95,803 to \$145,421 or from \$36.40 to \$48.22 per square foot of living area.

The township assessor also provided sale prices for three of the comparable properties. Comparable #1 sold in February 2006 for \$430,000 or \$180.52 per square foot of living area, land included; comparable #2 in June 2007 sold for \$475,000 or \$213.10 per square foot of living area, land included; and comparable #4 sold in August 2006 for \$582,000 or for \$192.97 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant has not met this burden of proof, and a reduction in the subject's assessment is not warranted.

The parties submitted eleven comparable sale properties. The Board finds the appellant's comparable #2 and township assessor's comparable #2 were the best evidence of market value in the record. The appellant's comparable #2 sold in March 2007 for \$280,000 or \$198.16 per square foot of living area, land included. The township assessor's comparable #2 sold in June 2007 for \$475,000 or \$213.10 per square foot of living area, land included. The appellant's comparable #2, despite being considerably smaller than the subject, was located next door, while the township assessor's comparable #2 was more similar to the subject in size.

The Board gives no weight to the appellant's other comparables. The appellant's comparable #1 was listed for sale and while an asking price can be reflective of a property's upper limit of value, this property is dissimilar to the subject in land size, dwelling size, foundation and features. Comparables #3 and #4 sold in October 1999 and August 2001, respectively, and cannot be considered recent sales. The Board also gave no weight to the conclusion of value in the appraisal or to the individual comparables in the appraisal due to differences in design, location, and dwelling area. The appraiser's comparables #1 through #3 sold from March to August 2009, which was not as proximate in time to the January 1, 2008 assessment date as the sales identified above. In addition, the appraiser's comparables #1 through #3 were located from 1.62 to 2.42 miles from the subject property. The appraiser's comparable #4 was listed for sale and was also dissimilar to the subject in land size and exterior construction. The Board also gave little weight to the township assessor's comparables #1 and #4. Although they were similar to the subject in many respects, these comparables sold in February and August 2006, which was not as proximate in time to the assessment date at issue as the previously identified sales.

The subject's assessment of \$148,300 reflects a market value of \$445,747 or \$162.92 per square foot of living area land included, using the 2008 three-year average median level of assessments for Kane County of 33.27% as determined by the Illinois Department of Revenue. The subject's estimated market value per square foot of living area falls below the values for the most similar comparable sales in the record. The Board finds that a reduction in the subject's assessment on the basis of overvaluation is not warranted.

The appellant also contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties presented assessment data on a total of eight equity comparables. The appellant did not provide assessment information for two of his comparables; however, the township assessor provided complete assessment information for all eight equity comparables. The Board notes that the eight comparables had improvement assessments that ranged from \$36.40 to \$61.50 per square foot of living area. The subject's improvement assessment of \$35.19 per square foot of living area falls below this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is equitable and a reduction based on assessment equity is not warranted.

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 appellant 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, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: April 20, 2012

*Allen Castrovillari*

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 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 the subsequent year 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.

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.