



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

APPELLANT: Martin J. & Alice M. Smircich
DOCKET NO.: 10-01599.001-R-2
PARCEL NO.: 12-10-252-004

The parties of record before the Property Tax Appeal Board are Martin J. & Alice M. Smircich, the appellants; and the Kane County Board of Review.

Based on the facts and exhibits presented, 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: \$142,539
IMPR: \$229,663
TOTAL: \$372,202

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story Tudor style dwelling of frame and masonry construction containing 5,135 square feet of living area. The dwelling is 82 years old. Features of the home include a full, partially finished basement, central air conditioning, two fireplaces, four full and two half baths, and a three-car garage. The dwelling sits on a parcel of land containing approximately 2.23 acres.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on seven comparable properties described as multi-story frame and frame and masonry dwellings that range in age from 54 to 145 years old. The dwellings were described as estate style residences with architecture styles ranging from two-story to Victorian style homes. The comparable dwellings range in size from 3,100 to 6,420 square feet of living area. Features include basements, including six of the seven having some degree of finish, 3.5 to 5.5 baths, fireplaces, central air conditioning, and two or three car garages. The comparables have improvement assessments ranging from \$133,497 to \$283,872 or from \$38.21 to \$44.22 per square foot of living area. The subject's improvement assessment is \$322,415, or \$62.78 per square foot of living area.

The appellants submitted photographs and assessment records for the subject and all seven of the suggested comparables. Included was a map indicating all the properties are located on Batavia Avenue, like the subject, and are located from adjacent to the subject to the farthest one being just 400 yards from the subject. In a letter the appellants noted that the subject had been listed for sale for nearly three years at an asking price of \$1,395,000, considerably less than the board of review's opinion of value. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$464,954 was disclosed. In support of the subject's assessment the board of review presented assessment information provided by the township assessor. The assessor provided two comparables but only provided limited property descriptions. The two comparables consist of two-story dwellings that are 106 and 113 years of age. They contain 4,939 and 4,780 square feet of living area respectively. Improvement assessments for the two properties were \$279,743 and \$319,731 or \$56.64 and \$66.89 per square foot of living area. The assessor noted in her evidence that the subject's current assessment is based upon the subject property's asking price of \$1,395,000.

Based on this evidence, the board of review proposed an assessment reduction for the subject property of \$433,290. The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant responded by the established deadline rejecting the board of review's proposal.

In rebuttal, the appellants noted that the assessor's two comparables were superior to the subject. First they are located not on a busy street such as Batavia Avenue, but are located on secluded acreage down private lanes. One property is a river front property. The appellants noted that both of the comparables are among the finest in the county and that one of the comparables is currently listed for sale for \$2,329,000. Finally, the appellants noted that the Chief County Assessment Officer had reviewed the appellants' comparables and reduced the assessment for the subsequent year of this appeal.

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 this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellants contend 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 met this burden.

The Board finds the parties to the appeal submitted a total of nine comparable properties. The Board finds the comparables submitted by the appellant were most similar to the subject in location, style, and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$38.21 to \$44.22 per square foot of living area. The subject's improvement assessment of \$62.78 per square foot of living area is well above the range established by the most similar comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

Donald 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: October 19, 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.