



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

APPELLANT: Robert MacDougall  
DOCKET NO.: 11-01650.001-R-1  
PARCEL NO.: 02-07-135-007

The parties of record before the Property Tax Appeal Board are Robert MacDougall, the appellant, 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:** \$17,779  
**IMPR.:** \$59,830  
**TOTAL:** \$77,609

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 2011 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 one-story single-family dwelling of frame and masonry construction with 1,930 square feet of living area. The dwelling was constructed in 2006. Features of the home include a concrete slab foundation, central air conditioning and an attached two-car garage of 400 square

feet of building area. The property has a 6,092 square foot site and is located in Huntley, Rutland Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. Based on this evidence, the appellant requested an improvement assessment reduction to \$56,214 or \$29.13 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,298. The subject property has an improvement assessment of \$61,519 or \$31.88 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 where comparables #3, #5 and #7 were the same properties as appellant's comparables #3, #2 and #1, respectively. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

#### 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board with three common properties as noted previously. These comparables are all identified as neighborhood code "SC Classics" like the subject. The comparables all have the model name "Cantigny C" like the subject. As depicted in the photographs, all of the comparables are frame and masonry structures like the subject. Each home contains 1,930 square feet of living area and was built between 2003 and 2008. None of the comparables has a basement and each has both central air conditioning and a garage of either 400 or 480 square feet of building area. These seven comparables have improvement

assessments that range from \$29.13 to \$31.51 per square foot of living area. The subject's improvement assessment of \$31.88 per square foot of living area falls above the range established by all of the comparables in this record. The analysis of the properties by the board of review further reveals that the subject property has 10 plumbing fixtures whereas five of the comparables have 11 plumbing fixtures. Based on this record the Board finds the appellant did demonstrate 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy 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: May 21, 2014

*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.