



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

APPELLANT: Garrett Goranson
DOCKET NO.: 11-02017.001-R-1
PARCEL NO.: 03-01-327-004

The parties of record before the Property Tax Appeal Board are Garrett Goranson, 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: \$84,200
IMPR.: \$165,108
TOTAL: \$249,308

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 masonry construction with 4,678 square feet of living area. The dwelling was constructed in 2006. Features of the home include a partial basement, central air conditioning, a fireplace and an attached garage of 1,056 square feet of building area. The subject also features a one-story frame barn

of 1,435 square feet of building area. The subject property has a 5.28-acre site and is located in Barrington Hills, Dundee Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal as to the subject's improvement assessment. In support of this argument, the appellant submitted information on seven equity comparables located from nearby to 1-mile from the subject property. The comparables consist of 5, one-story dwellings and 2, two-story dwellings of frame or masonry construction that range in age from 20 to 62 years old. The homes range in size from 3,619 to 5,636 square feet of living area. Five of the comparables have a full or partial basement with finished area. Five of the homes have central air conditioning and each has one or two fireplaces. The appellant did not provide garage information for the comparables. The comparables have improvement assessments ranging from \$77,908 to \$151,492 or from \$17.67 to \$26.88 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$108,904, rounded, or \$23.28 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 \$249,308. The subject property has an improvement assessment of \$165,108 or \$35.29 per square foot of living area.

The board of review submitted a memorandum from Michael Bielak, Dundee Township Assessor, which outlined that the appellant's comparables were dissimilar from the subject in age; some comparables were of frame exterior construction; and several comparables had no basement or had basements that were significantly smaller than the subject's basement. Moreover, according to the township assessor none of the comparables have a 1,400 square foot barn like the subject property.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables located within 1.9-miles of the subject property. The comparables consist of part one-story and part two-story frame or masonry dwellings that were built in 2005 or 2006. The homes range in size from 4,051 to 4,905 square feet of living area and have unfinished basements, one or three fireplaces, central air conditioning and a garage ranging in size from 815 to 1,161 square feet of building area. The

comparables have improvement assessments ranging from \$177,656 to \$220,967 or from \$38.37 to \$54.55 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave reduced weight to the appellant's comparables for differences in age and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments that ranged from \$42.51 to \$54.55 per square foot of living area. The subject's improvement assessment of \$35.29 per square foot of living area falls below the range established by the best comparables in this record.

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.



Chairman



Member



Member



Member



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: July 18, 2014



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.