



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

APPELLANT: Robert Koput  
DOCKET NO.: 12-01176.001-R-1  
PARCEL NO.: 15-01-228-005

The parties of record before the Property Tax Appeal Board are Robert Koput, 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:** \$ 22,520  
**IMPR.:** \$ 106,337  
**TOTAL:** \$ 128,857

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 2012 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 is improved with a two-story single family dwelling of frame and brick construction with 2,656 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial basement, central air conditioning, one fireplace and a two-car attached garage. The property has a 10,019 square foot site and is located in Aurora, Aurora 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. The comparables were improved with dwellings similar to the subject in age, style and features. Each comparable had a land assessment of \$22,520. The comparables had improvement assessments ranging from \$105,077 to \$106,208 or from \$38.94 to \$39.99 per square foot of living area. The evidence provided by the appellant indicated these properties sold from November 2000 to October 2003 for prices ranging from \$332,270 to \$475,000. The appellant requested the subject's total assessment be reduced to \$121,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,857. The subject property has a land assessment of \$22,520 and an improvement assessment of \$106,337 or \$40.04 per square foot of living area. The subject's assessment reflects a market value of \$386,378 or \$145.47 per square foot of living area, including land, when applying the 2012 three year average median level of assessments for Kane County of 33.35%.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables were improved with two-story dwellings that ranged in size from 2,520 to 2,682 square feet of living area and were constructed in 2000 and 2001. These properties had similar features as the subject property. Each comparable had a land assessment of \$22,520. The comparables had improvement assessments that ranged from \$103,923 to \$107,791 or from \$39.90 to \$41.24 per square foot of living area.

The board of review also submitted information on three comparable sales improved with two-story dwellings that ranged in size from 2,992 to 3,107 square feet of living area and were constructed in 2001. These properties had similar features as the subject property. The sales occurred from August 2010 to July 2011 for prices ranging from \$450,500 to \$500,000 or from \$146.44 to \$162.76 per square foot of living area, including land.

#### **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 finds the appellant and board of review submitted information on six comparables that were similar to the subject in style, construction, age and features. These comparables had improvement assessments that ranged \$103,923 to \$107,791 or from \$38.94 to \$41.24 per square foot of living area. The subject's improvement assessment of \$106,337 or \$40.04 per square foot of living area falls within the range established by the equity comparables in this record. Furthermore, each comparable had a land assessment of \$22,520, equivalent to the subject's land assessment of \$22,520.

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 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 parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of this evidence.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

The Board also finds the board of review submitted information on three comparables sales that were similar to the subject property. The sales occurred from August 2010 to July 2011 for prices ranging from \$450,500 to \$500,000 or from \$146.44 to \$162.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$386,378 or

Docket No: 12-01176.001-R-1

\$145.47 per square foot of living area, including land, which is supported by the board of review sales.

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. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

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: January 23, 2015

*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.