



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

APPELLANT: John Unterreiner
DOCKET NO.: 12-01238.001-R-1
PARCEL NO.: 01-27-225-011

The parties of record before the Property Tax Appeal Board are John Unterreiner, 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: \$22,677
IMPR.: \$71,980
TOTAL: \$94,657

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) contesting 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 one-story single family dwelling of frame and brick construction with 2,168 square feet of living area. The dwelling was constructed in 2009. Features of the home include a partial basement, central air conditioning and a three-car attached garage with 1,057 square feet of building area. The property has a 17,837 square foot site and is located in Hampshire, Hampshire Township, Kane County.

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal. In support of this argument the appellant submitted information on twelve land comparables located in close proximity to the subject property each with a land assessment of \$22,677. The appellant submitted a schematic drawing depicting the location of the subject property relative to the comparables. The subject has a land assessment of \$28,322. The appellant requested the subject's land assessment be reduced to \$22,677.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,302. The subject property has an improvement assessment of \$71,980 and a land assessment of \$28,322. The board of review submitted information on three comparable sales identified by the township assessor. Two of the comparables were located in Hampshire and one comparable was located in Huntley. The assessor noted the subject property was purchased in September 2009 for a price of \$409,192.

The board of review also submitted assessment information on two parcels located on either side of the subject property that each had a land assessment of \$22,677. These comparables were also used by the appellant.

Conclusion of Law

The taxpayer contends assessment inequity with respect to the land assessment 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 Board finds the best evidence of assessment equity to be appellant's twelve land comparables. These comparables were located near the subject property and each had a land assessment of \$22,677. The subject's land assessment of \$28,322 falls above the land assessments established by the best comparables

in this record. The board of review provided no explanation as to why these comparables each had the same land assessment that differed from the subject's land assessment. The Board finds the comparable sales submitted by the board of review did not address the appellant's land assessment equity argument. The record disclosed that two of the board of review comparables had land assessments greater than the subject property; however, there was no evidence that these properties were located as near the subject property as were the appellant's comparables. Furthermore, the Board finds two comparables do not overcome the appellant's twelve comparables without more explanation justifying the differing assessments between the subject property and the appellant's comparables. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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.



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: February 20, 2015



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.