



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

APPELLANT: Daniel Sheldon  
DOCKET NO.: 12-01594.001-R-1  
PARCEL NO.: 03-01-327-003

The parties of record before the Property Tax Appeal Board are Daniel Sheldon, 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:** \$69,591  
**IMPR:** \$125,239  
**TOTAL:** \$194,830

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 consists of a two-story dwelling of frame and masonry exterior construction with 3,536 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full walkout-style basement with finished area, central air conditioning, a 3-in-1 masonry fireplace, an attached 1,080 square foot garage, an in-ground heated swimming

pool and a barn. The property has a 5.11-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. No dispute was raised as to the subject's land assessment. In support of this inequity argument, the appellant completed Section V of the Residential Appeal Petition with information on five equity comparables located from one block to 2-miles from the subject property. The comparables consist of a one-story, a 1.5-story and three, two-story dwellings that range in age from 18 to 73 years old. The comparables range in size from 3,312 to 3,753 square feet of living area and four of the comparables have full or partial basements. Four of the comparables have central air conditioning. Each comparable has one or two fireplaces and a two-car garage. The comparables have improvement assessments ranging from \$76,995 to \$115,123 or from \$22.36 to \$30.67 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$87,975 or \$24.88 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 \$194,830. The subject property has an improvement assessment of \$125,239 or \$35.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a memorandum asserting that the subject property was superior to each of the appellant's comparables given its amenities. The board of review also submitted descriptions and information on four equity comparables located from .72 of a mile to .88 of a mile from the subject property. The comparables consist of two-story dwellings that were built between 1990 and 2006. The homes range in size from 3,660 to 4,179 square feet of living area and each has an unfinished basement. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 616 to 1,161 square feet of building area. Comparable #2 also has a swimming pool and a barn. The comparables have improvement assessments ranging from 128,221 to \$152,149 or from \$33.86 to \$36.41 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a three-page grid analysis repeating his original five equity comparables and adding seven new equity comparables that had not previously been presented as evidence. In addition, the appellant submitted a new first page of the Residential Appeal petition with a lower improvement assessment request by the appellant of \$81,766 or \$23.12 per square foot of living area.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the seven new comparables submitted by appellant in conjunction with his rebuttal argument.

#### 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 parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 as these dwellings differ in design from the subject two-story dwelling. In addition these comparables differ in foundation and/or central air conditioning amenity when compared to the subject dwelling. Comparable #3 is also significantly older than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #4 and #5 along with the board of review comparables. These seven comparables have varying degrees of similarity to the subject dwelling. These

comparables have improvement assessments that range from \$79,104 to \$152,149 or from \$23.88 to \$36.41 per square foot of living area. The subject's improvement assessment of \$35.42 per square foot of living area falls within the range established by the best comparables in this record and appears to be justified given the subject's walkout basement feature that is not present in any of the other comparables. In addition, the subject is well-supported by board of review comparable #2 which is highly similar to the subject in age and amenities, but for the walkout basement feature and pool size.

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.

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 taxation 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 appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

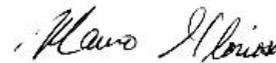
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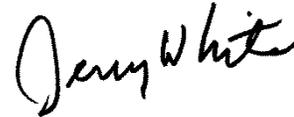
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DISSENTING: \_\_\_\_\_

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: June 26, 2015



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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.