



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

APPELLANT: Roman W. Plaszewski
DOCKET NO.: 12-01698.001-R-1
PARCEL NO.: 08-27-476-028

The parties of record before the Property Tax Appeal Board are Roman W. Plaszewski, 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: \$26,696
IMPR: \$122,630
TOTAL: \$149,326

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 part one-story and part two-story single-family dwelling of frame and masonry exterior construction with 3,014 square feet of living area. The dwelling was constructed in 1996. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached three-car garage of 998 square feet.

The property has a 53,525 square foot site and is located in Elburn, Campton Township, Kane County.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal. The appellant did not challenge the subject's land assessment. In support of these overvaluation and inequity arguments as to the subject's improvement, the appellant submitted information on three comparable properties with both sales and equity data. The comparables are located from nearby to 1.8-miles from the subject property. The dwellings are either 1.5-story or two-story homes that were 22 to 41 years old. The homes range in size from 3,108 to 3,715 square feet of living area. Each comparable has a basement, central air conditioning and a garage ranging in size from 550 to 726 square feet of building area. The homes have either one or three fireplaces. These comparables sold between April 2011 and April 2012 for prices ranging from \$310,000 to \$515,000 or from \$99.74 to \$138.63 per square foot of living area, including land. The comparables have improvement assessments ranging from \$92,438 to \$115,405 or from \$31.06 to \$33.62 per square foot of living area.

Based on this evidence, the appellant requested a total assessment of \$120,130 which would reflect a market value of approximately \$360,390 or \$119.57 per square foot of living area, including land. The appellant also requested an improvement assessment of \$93,434 or \$31.00 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 \$149,326. The subject's assessment reflects a market value of \$447,754 or \$148.56 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$122,630 or \$40.69 per square foot of living area.

The board of review submitted a document entitled, "Assessor Notes." The document asserted that one of the appellant's comparables was "a short sale in poor condition." There was no indication which property this remark referred to. The board of review also submitted a grid analysis identified as "Taxpayer Sales & Equity Comparables" with data concerning three properties. With the exception of the property identified as comparable #1, the properties presented are not the same as the

properties presented by the appellant for this appeal before the Property Tax Appeal Board.

In support of its contention of the correct assessment, the board of review submitted a spreadsheet with equity information on four comparable properties, two of which included sales data. The comparables consist of 1.5 or two-story dwellings that were built in 1988 or 1989. The comparables range in size from 2,620 to 3,244 square feet of living area. Each comparable has a basement, one or two fireplaces and a garage ranging in size from 483 to 936 square feet of building area. Comparable #2 also has a 588 square foot in-ground pool. Comparable #1 sold in July 2010 for \$455,000 or \$173.66 per square foot of living area, including land. Comparable #4 sold in June 2012 for \$450,000 or \$147.54 per square foot of living area, including land. The comparables have improvement assessments ranging from \$117,377 to \$131,090 or from \$40.41 to \$45.24 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 appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to appellant's comparable #2 and to board of review comparable #1 as the appellant's comparable #2 is more than twice as old as the subject dwelling and the sale of board of review comparable #1 occurred in July 2010 which is too remote in time to be indicative of the subject's market value as of January 1, 2012.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sale #4. These most similar comparables sold

between May 2011 and June 2012 for prices ranging from \$97.62 to \$147.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$148.56 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record, but appears justified given that the subject dwelling is newer than any of these comparable sale properties. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The appellant also contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables submitted by the parties had varying degrees of similarity to the subject dwelling. These comparables had improvement assessments that ranged from \$31.06 to \$45.24 per square foot of living area. The subject's improvement assessment of \$40.69 per square foot of living area is within this range and appears to be well-supported by the board of review's comparables #1 through #5. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.

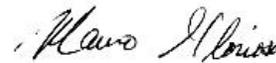
Chairman



Member



Member



Member



Acting 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: June 26, 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.