

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jacqueline R. Gahala Trust  
DOCKET NO.: 05-00780.001-R-1  
PARCEL NO.: 09-15-476-029

The parties of record before the Property Tax Appeal Board are Jacqueline R. Gahala Trust, the appellant, by attorney Margret M. Leuthold of St. Charles, Illinois; and the Kane County Board of Review.

The subject property consists of a one-story ranch style brick dwelling, built in 1988, that contains 3,852 square feet of living area. Features of the home include central air-conditioning, five fireplaces, a 992 square foot garage and a full basement with 2,457 square feet of finished area with a walk-out.

Through her attorney, the appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted seven comparable properties for consideration. Four of the comparables are one-story, two are two-story and one is a one and one-half-story dwelling. The comparables consist of frame, brick, brick and frame or brick and stucco dwellings that were built from 1982 to 1997 and range in size from 3,155 to 4,118 square feet of living area. The comparables have features that include at least two fireplaces, garages that contain from 667 to 936 square feet of building area and full basements, four of which have some finished area. Two of the comparables have a walk-out basement area, similar to the subject. In addition, two comparables have a pool. The comparables are located in the same subdivision as the subject. These properties have improvement assessments ranging from approximately \$170,474 to \$230,205 or from \$42.33 to \$62.71 per square foot of living area. The subject has an improvement assessment of \$234,428 or \$60.86 per square foot of living area.

The appellant used the same comparables detailed above in support her claim against the land assessment. The comparables had land areas ranging from 30,235 to 73,360 square feet with land assessments ranging from approximately \$49,995 to \$93,987 or from

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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:	\$	104,311
IMPR.:	\$	234,428
TOTAL:	\$	338,739

Subject only to the State multiplier as applicable.

\$0.68 to \$2.33 per square foot of land area. The subject contains 44,709 square feet of land area with a land assessment of \$104,311 or \$2.33 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$338,739 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of fifteen comparable properties, five of which are located in the same subdivision as the subject. The comparables consist of twelve, one-story, two, two-story and one, one and one-half story dwellings of brick, frame or brick and frame exterior construction. The comparables were built from 1982 to 2003 and range in size from 2,811 to 4,797 square feet of living area. Features of the comparables include central air-conditioning, at least one fireplace and garages containing from 667 to 1,107 square feet of building area. Ten of the comparables have full or partial basements with some finished area; and one comparable has a partial crawl space foundation. Three of the comparables have a pool. The comparables have improvement assessments ranging from \$159,685 to \$249,596 or from \$42.33 to \$88.79 per square foot of living area.

The comparables were situated on lots ranging from 15,088 to 73,360 square feet of land area with land assessments ranging from \$0.60 to \$5.08 per square foot of land area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The parties submitted a total of fifteen comparables as the appellant's comparables were included on the grid sheet analysis prepared by the board of review. The Board finds comparables #3, #8, #10 and #11 on the grid sheet were most similar to the subject property in design, exterior construction, basement area, age and most other features. The remaining comparables were given less weight in the Board's analysis because they were dissimilar to the subject in design, age, exterior or additional amenities. The most representative comparables had improvement

assessments ranging from \$42.33 to \$69.77 per square foot of living area. The subject's improvement assessment of \$60.86 per square foot of living area is within this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's improvement assessment is not warranted.

Further, the evidence depicts the subject backs up to a golf course, same as the board of review's comparable #1. Both of these properties have land assessments of \$2.33 per square foot of land area. The remaining land comparables used by both parties ranged from \$0.60 to \$5.08 per square foot of land area. The subject's land assessment of \$2.33 per square foot is within this range. Therefore, the Board further finds the appellant has not shown by clear and convincing evidence that the subject's land assessment is inequitable.

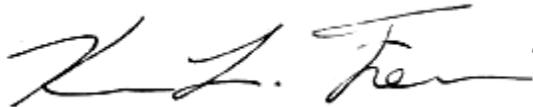
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing 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 appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

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

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: December 5, 2008



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.