

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Charles B. Ingersoll  
DOCKET NO.: 05-00781.001-R-1  
PARCEL NO.: 09-10-103-001

The parties of record before the Property Tax Appeal Board are Charles B. Ingersoll, the appellant, and the Kane County Board of Review.

The subject property consists of a split level style frame dwelling that contains 1,764 square feet of living area. The improvement was built in 1978. Features of the home include central air-conditioning, a two-car garage and a full partially finished basement with 672 square feet of finished area. The subject property is situated on a 10,000 square foot lot on the river front in St. Charles Township, Kane County.

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 a grid analysis of three comparable properties. The comparables consist of frame dwellings that were built from 1972 to 1998 and range in size from 1,597 to 1,982 square feet of living area. Two of the comparables have central air-conditioning and two have a fireplace. They have garages ranging from 440 to 623 square feet of building area, with one comparable having an additional 320 square foot carport. One comparable has a full unfinished basement, one has a partial basement with a crawl space and the other has a crawl space foundation. The comparables are situated on lots of either 10,000 or 24,000 square feet of land area. These properties have improvement assessments ranging from \$41,895 to \$57,193 or from \$26.23 to \$28.86 per square foot of living area. The subject has an improvement assessment of \$52,910 or \$29.99 per square foot of living area. The properties are described as having land assessments ranging from \$19,998 to \$33,663 or from \$1.40 to \$2.00 per square foot of land area. Comparable #2 is located on the river like the subject. The subject has a land assessment of \$26,664 or \$2.67 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessment.

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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:

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|--------|----|--------|
| LAND:  | \$ | 26,664 |
| IMPR.: | \$ | 52,910 |
| TOTAL: | \$ | 79,574 |

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$79,574 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of nine comparable properties located in close proximity to the subject. The comparables consist of one-story or split-level style frame or brick and frame dwellings that were built between 1935 and 1988 and range in size from 720 to 1,698 square feet of living area. Five of the comparables have central air-conditioning and five have one or two fireplaces. Six of the comparables have a garage and one has a storage shed. Six homes have a full basement with three homes having some finished area. The comparables are situated on lots ranging from 4,792 to 38,000 square feet. The properties have improvement assessments ranging from \$20,804 to \$51,791 or from \$28.89 to \$38.19 per square foot of living area. The comparables had land assessments ranging from \$18,332 to \$40,663 or from \$.80 to \$4.52 per square foot of land area. The St. Charles Township Assessor, Colleen Lang testified that the subject is considered a river front lot. River front lots are assessed at a market value of \$80,000 for the first 10,000 square feet and then an additional \$2.50 for each additional square foot of land. Non-river front land is assessed at \$55,000 per lot. 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 Board finds the parties submitted twelve comparables for its consideration. The Board gave less weight to comparables #1 and #3 submitted by the appellant because they were dissimilar to the subject in foundation and/or age when compared to the subject. The Board also gave less weight to comparables #1, #2, #3, #5, #6 and #9 submitted by the board of review because they were dissimilar to the subject in size, foundation, location and/or age when compared to the subject. The Property Tax Appeal Board finds the remaining comparables were more similar to the subject. These most representative comparables had improvement assessments ranging from \$26.24 to \$31.00 per square foot of living area, which support the subject's improvement assessment of \$29.99 per square foot.

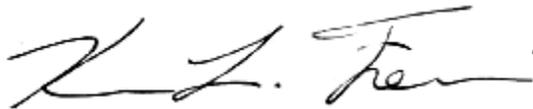
The record revealed that river front lots along the Fox River have site values of \$80,000 for the first 10,000 square feet with other non-river front home sites being valued at \$55,000. The Board finds the appellant's land assessment is uniform with the land assessments for properties similarly situated along the Fox River. The Board finds the appellant failed to show by clear and convincing evidence that the subject's land assessment is not uniform with the land assessments for properties similarly situated along the Fox River.

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.

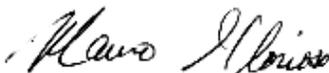
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Chairman



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Member



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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: April 24, 2009

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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.