



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

APPELLANT: Nicholas G. Koclanis  
DOCKET NO.: 05-00805.001-R-1  
PARCEL NO.: 03-09-326-002

The parties of record before the Property Tax Appeal Board are Nicholas G. Koclanis, the appellant, by attorney James P. Hecht of Woodstock, 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: \$ 29,761  
IMPR.: \$ 97,662  
TOTAL: \$ 127,423**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 1.09 acres in Dundee Township which has been improved with a two-story frame single-family dwelling.

The appellant appeared with counsel before the Property Tax Appeal Board contending unequal treatment in the assessment process as to the subject's land only. No dispute was raised concerning the improvement assessment. In support of the land inequity argument, the appellant presented a grid analysis of four improved properties which appellant contends are similar to the subject property. In addition, counsel made arguments challenging the assessment methodology utilized by the township assessor for assessing land.

In the grid analysis, the land sizes were depicted in acres and the land assessment information was provided. Three of the comparables (#1, 3 and 4) presented in the grid analysis were located within the subject's subdivision and in the immediate vicinity of the subject; comparable #2 is in the next adjacent subdivision. The four comparables ranged in size from 1.4 to

2.78 acres of land area. The three comparables within the subject's subdivision had land assessments identical to the subject of \$29,761 and comparable #2, outside the subdivision, had a land assessment of \$18,918. At hearing, counsel set forth the land assessments by square foot for the subject and the four suggested comparables. Based upon the square foot of land area analysis, counsel noted that the land assessments were not uniform on a per square foot basis. Namely, counsel reported the properties ranged in size from 60,984 to 121,097 square feet of land area and had land assessments ranging from \$0.16 to \$0.49 per square foot of land area. The subject of 47,480 square feet of land area had a land assessment of \$0.63 per square foot of land area.

Appellant Nicholas G. Koclanis was called to testify regarding his observations of the features seen on the four comparable properties as compared to the subject. He testified as follows: comparable #1 across the street from the subject and nearly twice the size of the subject has a pond and abuts a nature or forest preserve; comparable #2 is deeper than the subject, larger with a tennis court and somewhat hilly with additional trees; comparable #3 to the north of the subject has a back area lined with evergreens, but is otherwise similar to the subject; and comparable #4 across the street is more hilly than the subject and also abuts the nature or forest preserve.

Among the data provided on the Residential Appeal form, appellant also indicated the subject property was purchased in April 2002 for \$400,000. Appellant further reported that comparable #1 sold in June 2002 for \$329,000.

On the basis of the foregoing equity evidence, the appellant requested a reduction in the subject's land assessment to \$16,301 or \$0.34 per square foot of land area.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$127,423 for the subject property was disclosed. In support of the subject's land assessment, the board of review presented two letters from the township assessor and argued that assessing land based on site value was an appropriate uniform method.

In the correspondence, the township assessor noted that all land within the subject's subdivision known as Spring Acres Hills North, regardless of size ranging from 1.09 to 1.99 acres, have been assessed at \$29,761 as reflected in the subject and appellant's comparables #1, #3 and #4. As to appellant's comparable #2 located just outside the subject's subdivision, this 2.78 acre parcel was said to be in an older area without the attributes of a subdivision and therefore does not provide a good comparison. The township assessor further wrote, "Studies have found an additional acre does not sell for twice what one acre does."

Based on its analysis of the appellant's own evidence, the board of review asserted the land assessments in the subject's subdivision were uniform and not inequitable. Therefore, the board of review requested confirmation of the subject's land assessment.

Upon cross-examination, the board of review representative repeatedly noted the township assessor was not present to explain the basis for the land assessments and/or why a site method was chosen for land assessments in this area other than what was set forth in the correspondence referencing underlying sales studies. The board representative noted that assessments are typically derived from sales data and that subdivisions which are adjacent to one another may have differing sales prices based on varying amenities, infrastructure, location, marketability, age of the subdivision and similar variables. The board representative also acknowledged the sales studies referenced by the township assessor had not been provided with the board's written and documentary evidence in this matter in support of the subject's land assessment. The board representative further acknowledged that there was no evidence in the record of the sales in the adjacent subdivision where appellant's comparable #2 was located which would reflect a different market value for the land than that for the land in the subject's subdivision. The submitted data admittedly did not reflect if any land features were taken into account in arriving at the land assessment such as woods, topography, or other such items.

Upon questioning by the Hearing Officer, the board of review representative testified that the township assessor does divide the jurisdiction into neighborhoods for assessment purposes and presumably comparable #2 would be in a different neighborhood than the subject and other comparables presented by the appellant.

In rebuttal counsel for appellant argued the assessment methodology utilized was inappropriate and not fully supported or explained on this record. In particular, counsel argued that size should be accounted for in land assessments and the only fair way to assess is to consider the various features of the differing properties that presumably would have an effect on their respective fair market values. In summary, according to appellant's counsel the evidence presented by the board of review gave no proof of the methodology used and was merely on this record an arbitrary decision by the township assessor. As such, counsel requested that the Property Tax Appeal Board find that the proper method of land valuation should be by square foot of land area.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that the appellant has failed to support the contention of 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 that the appellant has failed to overcome this burden.

Instead of establishing land assessment inequity, the appellant's own evidence of three other parcels in the subject's subdivision establish uniformity in land assessments regardless of size in that area. Appellant's counsel's arguments to the contrary that land assessments using site methodology is not appropriate without evidence to support why this methodology is not appropriate does not carry appellant's burden to establish inequity. Moreover, as counsel for appellant argued, the fact that the record fails to reflect the underlying sales data which assisted the assessor in establishing the land assessments does not in and of itself establish that the assessments are inequitable. The evidence indicates land assessments in the subject's subdivision are determined on site basis regardless of size. The site value unit of comparison is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2<sup>nd</sup> ed. 1996. The Property Tax Appeal Board finds land assessments in the subject's subdivision to be uniform. The comparables submitted by both parties located within the subject's subdivision have land assessments of \$29,761, identical to the subject. The appellant submitted no evidence that would suggest the method utilized by the assessor was incorrect or land assessments within the subject's subdivision do not reflect fair market value. Furthermore, the fact that these land assessments may or may not to take into consideration features of the individual land parcels in determining the respective land assessments does not overcome appellant's burden to establish assessment inequity by clear and convincing 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.



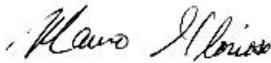
Chairman



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: September 28, 2009



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.