



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

APPELLANT: Robert & Judy Kaplow
DOCKET NO.: 05-00806.001-R-1
PARCEL NO.: 03-09-327-022

The parties of record before the Property Tax Appeal Board are Robert & Judy Kaplow, the appellant(s), 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 a reduction 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.: \$97,105
TOTAL: \$126,866**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a .94 acre parcel improved with a two-story frame dwelling built in 1989. The subject has 2,856 square feet of living area.¹ Features include an unfinished basement, central air-conditioning, a fireplace and an attached three-car garage.

The appellants appeared before the Property Tax Appeal Board, through counsel, claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity argument, the appellants submitted a grid analysis and property record cards detailing five suggested comparable properties.² The comparables are one-story or two-story frame dwellings that

¹ The appellant's depict the subject as having 2,708 square feet of living area.

² Two separate grid analysis were submitted for consideration with comparable four being duplicated on the second grid analysis.

ranged from 3 to 47 years old. The comparables are located from 500 feet to 5 miles from the subject. Four of the comparables have central air-conditioning, each has at least one fireplace and four have at least a two-car garage. Each comparable has a basement. The comparables contain from 2,306 to 3,747 square feet of living area and have improvement assessments ranging from \$56,289 to \$96,136 or from \$21.70 to \$34.36 per square foot. The subject property has an improvement assessment of \$101,568 or \$37.50 per square foot of living area, based on the subject having 2,708 square feet of living area. The comparables are situated on lots ranging from 14,585 square feet to 2.78 acres. The subject has a land assessment of \$29,761. The appellants argued, in part that their assessment increased at a percentage greater than comparable properties located in close proximity to the subject. Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$131,329 was disclosed. In support of the subject's assessment, the board of review offered evidence submitted by the appellant at the board of review hearing and a letter from the Dundee Township Assessor.

The Deputy Assessor for Dundee Township, Sue Johnson, testified that the appellants' comparable four was within the subject's neighborhood, however, comparables one, two, three and five were in a different neighborhood. She stated that appellants' comparable two was a tract house that was inferior in value to the subject, which was considered a custom home. This opinion was based on a sales ratio study. Johnson stated that the appellants' comparable four was the most comparable. Her office found that the second acre of a two acre parcel did not add value after purchase of the first acre based on a sales ratio study. Further the appellants' comparable one, located in an unincorporated area of the township, has less value than the subject which was located in an incorporated area. The sales ratio study was not introduced into the record. Appellants' comparable one, which contains 2.78 acres, has a land assessment of \$18,919, and is directly across the street from the subject. This land assessment was lower because this comparable was not in a particular subdivision. Johnson was unable to state how the subject's original land value was determined. She opined that it would have been based on at least 10 sales and incrementally increased over the years because of equalization factors. Johnson stated that land in the subject's subdivision was valued using the site value method. The \$29,761 per site value was derived after looking at other properties similar to the subject which depicted that from 1 to 1.5 acres, property sold for approximately \$100,000 and anything over that did not materially add value. No evidence was introduced into the record to support this testimony. Johnson further stated that in 2006 land in the subject's immediate area was selling for \$5 to \$10 per square

foot. No market derived data was introduced into evidence to support this testimony.

Johnson further stated that the subject contains 2,856 square feet of living area based on the subject's blueprint drawings presented by the appellants, a viewing of the property and photographs. Johnson testified that the appellants' comparable four would be the only comparable property used to justify the subject's improvement assessment. It was further stated that there are 50 to 75 homes within the subject's subdivision.

Appellant, Robert Kaplow stated that he calculated the subject's square footage based on measurements from the subject's blueprints. The blueprints were not introduced into evidence.

After hearing the testimony and reviewing 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 warranted. The appellants claimed 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 appellants have met this burden.

The appellants disputed the subject's size. The Board finds the best evidence of the subject's size is the testimony of the assessor, Sue Johnson. She testified that the subject contained 2,856 square feet of living area based on actual blueprints, photographs and by viewing the subject. Her records indicate this was determined on or about March 30, 2006 after one of the appellants brought the blueprints into her office after the local board of review hearing.

The Board gave little merit to assessment percentage increase argument presented by the appellants. The appellants attempted to demonstrate the subject's assessment was inequitable and not reflective of market value because of the percentage increases in its assessment from year to year. The Board finds these types of analyses are not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds this type of analysis uses percentage increases from year to year and is not indicative of the subject's correct assessment based on the Property Tax Code. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments of properties together with their salient characteristics must be

compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior assessments.

The Board further finds the appellants presented assessment data on a total of five equity comparables. The Board gave less weight to the appellants' comparables one, two, three and five because they were dissimilar to the subject in location, size and/or age. The Board finds the appellants' comparable four, located two houses from the subject and within the same neighborhood as the subject, is the most comparable property in this record. This property is the same age as the subject, has the same exterior as the subject, has a basement similar to the subject and enjoys most other features similar to the subject. The appellants' comparable four had an improvement assessment of \$34.35 per square foot of living area. The subject, based on 2,856 square feet of living area, has an improvement assessment of \$35.56 per square foot of living area, which is above the most representative comparable in this record. The board of review failed to offer any comparables into the record to support its assessment, even though the subject's subdivision contained 50 to 75 homes. After considering adjustments and the differences in all of the comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable properties contained in this record and a reduction in the subject's improvement assessment is warranted.

The subject contains .94 acres of land area and has a land assessment of \$29,761. The appellants' comparable four contains 1.99 acres of land area and also has a land assessment of \$29,761. Sue Johnson, the Deputy Township Assessor for Dundee Township, testified that property in the subject's immediate area sold for \$5 to \$10 per square foot. She further testified that the subject's land assessment was based on historical sales information and land was assessed on a site basis. In addition, she stated that from 1 to 1.5 acres, land was selling for approximately \$100,000 with additional acreage adding little to no value. The Board finds that no market derived data or testimony was introduced into the record to refute this testimony. Therefore, the Board finds the subject's land assessment is equitable when compared to properties located within the subject's same subdivision as the subject. Therefore, the Board finds that a reduction in the subject's land assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted. The appellants failed to show by clear and convincing evidence that the subject's land assessment was inequitable and no reduction in the subject's land assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: November 25, 2009

Allen Castrovillari

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.