

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joseph J. Slawek  
DOCKET NO.: 05-01043.001-R-1  
PARCEL NO.: 09-24-251-013

The parties of record before the Property Tax Appeal Board are Joseph J. Slawek, the appellant, by attorney Robert Tony of Crane and Norcross in Chicago, Illinois; and the Kane County Board of Review.

The subject property consists of a 16-year old, two-story style single family residence of frame and masonry construction containing 3,989 square feet of living area. Features include a full basement containing 1,571 square feet of finished area, central air-conditioning, three fireplaces and an 821 square foot garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing three suggested comparable properties. Two of the comparables are located on the same street as the subject and all are located within the same subdivision as the subject. The comparables consist of two-story frame and masonry dwellings that range in age from 11 to 16 years old. Each comparable has central air-conditioning, at least one fireplace and a garage ranging from 627 to 898 square feet of building area. Each comparable has a basement with one having a partial basement with a partial crawl space foundation. The comparables contain from 3,588 to 4,118 square feet of living area and have improvement assessments ranging from \$128,675 to \$148,282 or from \$34.35 to \$36.01 per square foot of living area. The subject has an improvement assessment of \$173,338 or \$43.45 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$141,245 or \$35.41 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$231,666 was disclosed. In support of the subject's assessment, the board of review offered the property record cards and a grid analysis

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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:	\$	58,328
IMPR.:	\$	173,338
TOTAL:	\$	231,666

Subject only to the State multiplier as applicable.

detailing five suggested comparable properties located within the same subdivision as the subject. The comparable properties consist of two-story dwellings of brick or frame and masonry construction built from 1989 to 1998. Each comparable has central air-conditioning, at least one fireplace and a garage ranging from 710 to 862 square feet of building area. Each comparable has a basement with two having some finished basement area. One has a walkout basement and two have a partial basement with a partial crawl space foundation. The dwellings contain from 3,829 to 4,449 square feet and have improvement assessments ranging from \$157,119 to \$204,294 or from \$40.58 to \$51.52 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

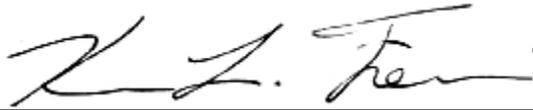
The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County 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 Property Tax Appeal Board finds the parties submitted a total of eight comparable properties. The Board finds both parties submitted comparables with a basement/foundation that is substantially dissimilar to the subject. Because of this difference along with other differing features these properties were given reduced weight in the Board's analysis. The Board finds the remaining five comparables were more similar to the subject in most respects. These most similar comparables had improvement assessments ranging from \$128,675 to \$204,294 or from \$35.86 to \$51.52 per square foot of living area. The subject's assessment of \$43.45 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 this record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

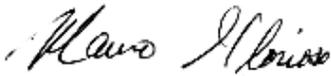
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Chairman



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Member



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Member



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Member



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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: 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.