

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Brian & Araceli Aten
DOCKET NO.: 05-01528.001-R-1
PARCEL NO.: 01-26-424-008

The parties of record before the Property Tax Appeal Board are Brian and Araceli Aten, the appellants; and the DeKalb County Board of Review.

The subject property is improved with a two-story single family dwelling of frame and vinyl exterior construction. Features of the home include a fireplace, central air conditioning, a full unfinished basement, and a three-car attached garage. The dwelling was constructed in 2004. The improvements are located on a .24 acre parcel in Kirkland, Franklin Township, DeKalb County.

The appellants appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellants presented assessment data on four comparables located in the subject's subdivision. The comparables were improved with two-story dwellings constructed by the same builder that constructed the subject dwelling. Mrs. Aten testified that the descriptive information on the comparables was provided in conversations with the township assessor. The comparable dwellings had frame or frame and brick exterior construction and were built from 2003 to 2004. According to the appellants the comparables ranged in size from 2,610 to 3,160 square feet of living area. Each of the comparables had a full basement, central air conditioning, a fireplace and a 2.5 or a 3-car attached garage. These comparables had total assessments ranging from \$72,021 to \$76,206 and improvement assessments that ranged from \$61,786 to \$64,777 or from \$20.28 to \$24.52 per square foot of living area. The appellants indicated they were unable to obtain property record cards on the comparables. They further indicated the sizes of the comparables were based on information provided by the township assessor and from the builder. They also indicated the

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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 DeKalb County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	9,358
IMPR.:	\$	64,062
TOTAL:	\$	73,420

Subject only to the State multiplier as applicable.

size of the dwelling was 2,600 square feet based on information provided by the builder and the subject's model number.

Under cross-examination the appellants testified they did not measure the subject property or the comparables. They also testified that the subject property was purchased from the builder in September 2004 for a price of \$236,064. The appellants testified the subject was listed on the open market by the builder with an asking price of approximately \$239,000. The appellants also indicated in their analysis the comparables were purchased from September 2003 to June 2004 for prices ranging from \$228,207 to \$243,869. Mrs. Aten testified the information regarding the sales prices was obtained from data maintained by the county. The appellants also identified the photographs of the subject property and the comparables that they submitted.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$76,350 was disclosed. The subject property had an improvement assessment of \$66,992 and a land assessment of \$9,358.

To demonstrate the subject was equitably assessed the board of review submitted assessment data and descriptions on three comparables, with its comparable number 1 being the same property as the appellants' comparable number 3. The board of review provided the property record cards for the subject and the comparables. The subject's property record card indicated the dwelling contained a footprint of 1,368 square feet. After deducting the integral garage area on the ground level the board of review indicated the subject dwelling had 2,356 square feet of total living area.

The comparables were improved with two-story dwellings constructed by the same builder as the subject and located in the subject's subdivision. The dwellings were constructed in 2003 and 2004 and, according to the board of review's analysis, ranged in size from 1,960 to 2,352 square feet of living area. Each of the comparables had a basement and central air conditioning. Two of the comparables had a fireplace. Two of the comparables had a three-car attached garage and one comparable had a two-car attached garage. The board of review indicated the third comparable had a partial assessment in 2005 but the board of review used the property's full assessment in its analysis. These comparables had total assessments that ranged from \$66,624 to \$80,144 and improvement assessments that ranged from \$57,166 to \$69,530 or from \$26.27 to \$30.28 per square foot of living area. The board of review calculated the subject had an improvement assessment of \$28.43 per square foot of living area using 2,356 as the size of the subject. The board of review's evidence also indicated the comparables sold from December 2003 to November 2004 for prices ranging from \$199,871 to \$251,577.

The supervisor of assessments appeared on behalf of the board of review's representative and testified that she had not measured the subject or the comparables. The board of review utilized the size of the comparables as reflected on the property record card. The supervisor of assessments testified the size of the subject and the comparables was determined by the township assessor who was not present at the hearing. The board of review requested the subject property's assessment be confirmed.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter to the appeal.

The appellants contend assessment inequity as the basis of the appeal. 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 assessments 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 a reduction is warranted.

The Board finds that there is a dispute with respect to the size of the subject with the appellants contending the dwelling contains 2,600 square feet while the board of review contends the subject has 2,356 square feet. The appellants testified they did not measure the dwelling but their estimate of size was based on information provided by the builder and the subject's model number (2600). The board of review submitted the subject's property record card containing a sketch and dimensions of the dwelling but the preparer of the document was not present to testify. Furthermore, the supervisor of assessments who was present on behalf of the board of review had not measured the subject dwelling. Based on this record the Board finds neither party truly established the actual size of the subject dwelling which precludes it from analyzing the comparables and the subject on a square foot basis to determine whether the subject property was being assessed inequitably.

The Board finds, however, the appellants and the board of review provided sales information on four comparables that had similar sales prices as the subject. These comparables sold from September 2003 to June 2004 for prices ranging from \$228,207 to \$243,869. These properties had total assessments ranging from \$72,021 to \$76,206. The subject property was purchased in September 2004 for a price of \$236,064 and had a total assessment of \$76,350, which was above the range of those properties that had similar or greater market values than the subject property based on their sales. The two comparables with sales prices most

similar to the subject's sales price, appellants' comparables 1 and 2, had total assessments of \$73,353 and \$73,487, both lower than the subject's total assessment. Based on this evidence the Board finds a reduction in the subject's 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.



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: December 7, 2007



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.