

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Steven V. Riederer
DOCKET NO.: 06-01551.001-R-1
PARCEL NO.: 02-28-453-020

The parties of record before the Property Tax Appeal Board are Steven V. Riederer, the appellant, and the Kendall County Board of Review.

The subject property consists of a two-story brick and frame dwelling that is 18 years old and contains 2,423 square feet of living area. Amenities include an unfinished basement, central air conditioning, a fireplace, a deck, and a 550 square foot attached garage.

The appellant appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessment. More specifically, the appellant argued the subject's assessment increase of over 30% from the prior year is inequitable considering the percentage increases of other properties' assessments in neighboring subdivisions, which ranged from 14% to 17.9% from the prior year.

In support of the inequity claim, the appellant completed Section V of the appeal petition describing eight suggested comparables. Their proximity in relation to the subject was not disclosed. However, testimony elicited during the hearing indicates these comparables are located a short distance from the subject, but are located in a different subdivision. The appellant also submitted property record cards and photographs of the suggested comparables. The comparables consist of two-story frame or brick and frame dwellings that were built from 1987 to 2005 and range in size from 2,330 to 3,370 square feet of living area. Seven comparables have full or partial unfinished basements while one comparable was reported to have a crawl space foundation. Other features include central air conditioning, one fireplace, and two or three car garages ranging in size from 440 to 836 square feet. The comparables have improvement assessments ranging from \$54,885 to \$83,333 or from \$22.01 to \$27.35 per square foot of living area. The subject property had an improvement assessment of \$70,240 or \$28.99 per square foot of living area.

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

LAND:	\$	23,000
IMPR.:	\$	70,240
TOTAL:	\$	93,240

Subject only to the State multiplier as applicable.

To demonstrate the subject's land assessment was not uniform, the appellant provided three additional land comparables. Again, their proximity in relation to the subject was not disclosed. They have land assessments of \$20,000 whereas the subject property has a land assessment of \$23,000.

The appellant also submitted four packets of assessment information to further bolster the claim the subject property was inequitably assessed. However, the appellant testified he did not prepare this evidence, but the data was put together by a group of homeowners from the subject's street that were appealing the assessments of their residential properties. Packet 1 consists of an analysis of 12 residential properties located on the subject's street. They had improvement assessments ranging from \$63,736 to \$93,919, which are from 13.92% to 34.67% higher than their 2005 improvement assessments. The analysis further depicts that four other properties that are located in an adjacent subdivision had their improvement assessments changed from the 2005 assessment year by -4.74% to 17.9%. Packets 2 and 3 had similar types of analyses regarding the percentage increases in assessments of various properties in relation to the subject and other properties located along the subject's street. Packet 4 reiterates the inequity argument regarding the subject's land assessment. Based on this evidence, the appellant requested a reduction in the subject property's assessment.

Under cross-examination, the appellant agreed he did not use comparables located along the subject's street. He also agreed the comparables are not located in the subject's subdivision, but within $\frac{3}{4}$ of a mile from the subject. The appellant argued he felt the property record cards for the properties located on the subject's street were inaccurate. For example, the appellant testified the sizes of the dwelling changed.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$93,240 was disclosed. The board of review called Raymond J. Waclaw, the Bristol Township Assessor, as a witness. Waclaw was qualified as an expert in the field of real estate valuation.

The assessor acknowledged properties within the subject's subdivision received significant assessment increases due to a general reassessment in Bristol Township for 2006. He testified assessments have not increased within the subject's subdivision over the previous three years. He testified the average percentage increase in assessments for properties in the subject's subdivision were not out of line with properties in other subdivisions. The assessor presented a document that indicated assessment increases within the subject's entire subdivision averaged 14% from 2005 to 2006. In 13 other subdivisions, the average assessment increase ranged from 18% to 25% from 2005 to 2006.

In support of the subject's assessment, the board of review submitted an assessment analysis of 30 suggested comparables located in close proximity along the subject's street. They consist of four, one and one-half story style; five, one-story style; and 21, two-story style dwellings of frame or brick and frame exterior construction that are from 1 to 21 years old. Features include full or partial basements, central air conditioning, one fireplace, and garages ranging in size from 460 to 1,804 square feet. The dwellings range in size from 1,855 to 4,256 square feet of living area and have improvement assessments ranging from \$54,385 to \$126,732 or from \$28.59 to \$35.49 per square foot of living area. The subject property has an improvement assessment of \$70,240 or \$28.99 per square foot of living area.

With respect to land assessments, the testimony and evidence revealed all lots along the subject's street, which have city water and sewer service, have land assessments of \$23,000, except one property with a double lot, which has a land assessment of \$33,000. The assessor acknowledged lots located in the subject subdivision vary in size from just under 15,000 square feet to almost 29,000 square feet. Although they differ in size, the assessor testified lots are uniformly assessed on a site basis.

The board of review also submitted evidence indicating a sale of a comparable property that is located along the subject's street. This property is a 17 year old, two-story brick and frame dwelling that contains 2,426 square feet of living. Features include a basement, fireplace, and a 782 square foot garage. It sold in September 2007 for \$340,000 or \$140.15 per square foot of living area including land. This property has a total assessment of \$93,714, which reflects an estimated market value of \$281,170. The assessor argued that even with its significant assessment increase, this comparable property is under-assessed in relation to its sale price, noting the board of review granted a reduction in the assessment of this property based on market value considerations. The assessor argued this sale indicates the value of this property had increased by 83% in 20 years. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

Under cross-examination, the assessor testified he assessed the subject property at \$30 per square foot of living area using a model in the mass appraisal system before the board of review reduced its assessment. The assessor also testified properties located in Heartland subdivision are not similar to the subject, noting the subject is located in a subdivision with custom built homes.

After hearing the testimony 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 no reduction in the subject property's assessment is warranted.

The appellant's argument was unequal treatment in the assessment process or a lack of uniformity in the subject's assessment. 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 appellant argued the subject's assessment increase of over 30% from the prior assessment year is not equitable considering the assessment increases of other properties located in a neighboring subdivision on a percentage basis, which ranged from 14% to 17.9% from the prior year. The Property Tax Appeal Board gave little merit to this argument. The Board finds this type of argument is not a persuasive indicator demonstrating the subject property was inequitably assessed by clear and convincing evidence. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. The actual assessment amounts together with their salient characteristics must be analyzed and compared with other similar properties to make a determination on 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 their prior year's assessments.

The Property Tax Appeal Board finds the parties submitted assessment information for 38 suggested comparables. The Board gave less weight to the comparables submitted by the appellant due to their location in a different subdivision when compared to the subject and are not located as close in proximity to the subject as the board of review comparables, which are located on the subject's street. The Property Tax Appeal Board also gave less weight to 14 comparables submitted by the board of review. These properties are of a dissimilar design when compared to the subject and/or are dissimilar in size and age when compared to the subject. The Property Tax Appeal Board finds the remaining 16 comparables submitted by the Board of review to be most representative of the subject in location, age, size, design and features. These brick and frame two-story dwellings are between 13 and 21 years old; range in size from 2,056 to 2,662 square feet of living area; and have features similar to the subject. These comparables have improvement assessments ranging from \$60,158 to \$78,578 or from \$28.59 to \$30.50 per square foot of living area. The subject property has an improvement assessment

of \$70,240 or \$28.99 per square foot of living area. The Board finds the subject's improvement assessment falls well within the range established by the most similar comparables contained in this record. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

With respect to the subject's land assessment, parties submitted land assessment information for 33 suggested comparables. Again, the Board gave less weight to the comparables submitted by the appellant due to their location in a different subdivision when compared to the subject and are not located as close in proximity to the subject as the board of review's comparables, which are located on the subject's street. The Board further finds the credible testimony and evidence revealed all lots along the subject's street have land assessments of \$23,000, except one property with a double lot, which has a land assessment of \$33,000. Although lots differ in size, the assessor testified lots are uniformly assessed on a site basis. Based on this evidence, the Board finds the subject lot is uniformly assessed at \$23,000 and no reduction in the subject's land assessment is warranted.

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 disclosed that properties located in similar geographic areas 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. 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.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Therefore, the Board finds 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: October 10, 2008



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.