

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Donald Kruse
DOCKET NO.: 06-01644.001-R-1
PARCEL NO.: 09-27-278-019

The parties of record before the Property Tax Appeal Board are Donald Kruse, the appellant, and the Kane County Board of Review.

The subject property consists of a two-story style frame dwelling built in 1988 that contains 3,749 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 682 square foot garage and a partial unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four comparable properties located in close proximity to the subject. The comparables consist of frame or brick dwellings that were built from 1984 to 1988 and range in size from 3,645 to 3,845 square feet of living area. The comparables have features that include central air-conditioning, one or two fireplaces, garages that contain from 485 to 856 square feet of building area and partial basements with one comparable having some finished area. These properties have improvement assessments ranging from \$129,186 to \$152,537 or from \$34.77 to \$39.67 per square foot of living area. The subject has an improvement assessment of \$151,000 or \$40.28 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$194,151 was disclosed. In support of the subject's improvement assessment, the board of review submitted a summary argument, property record cards and a grid analysis of seven comparable properties located in close proximity to the subject. The comparables consist of two-story style brick or brick and frame dwellings built from 1979 to 1987 and range in size from 3,589 to 3,990 square feet of living area. Features of the comparables include central air-

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

LAND:	\$	43,151
IMPR.:	\$	146,460
TOTAL:	\$	189,611

Subject only to the State multiplier as applicable.

conditioning, one to three fireplaces, garages that contain from 651 to 895 square feet of building area and full or partial basements with one comparable having a partially finished basement area. These properties have improvement assessments ranging from \$151,255 to \$161,424 or from \$39.71 to \$44.98 per square foot of living area.

During cross-examination, the board of review revealed that its comparable number five and seven are located in a different subdivision than the subject. It was also acknowledged that the subject's assessment in 2007 was reduced to \$189,611. Based on this evidence the board of review requested the subject's total assessment be confirmed.

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 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 overcome this burden.

The Board finds the parties submitted eleven comparables for its consideration. The Board finds the appellant's comparable #4 was dissimilar to the subject because of the one-story addition. Further, the Board finds the board of review's comparables #5 through #7 were dissimilar to the subject in location and/or additional features which the subject does not enjoy. The remaining comparables were more similar to the subject in most features. These most similar comparables had improvement assessments ranging from \$34.77 to \$43.54. The subject's assessment of \$40.27 per square foot of living area is within this range, however, the record disclosed the subject received a reduction in its 2007 assessment to \$189,611. The Board further finds the subject's estimated improvement assessment in 2007 (\$39.07 per square foot of living area) is within the range established by the most similar comparable properties contained in this record.

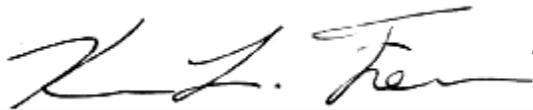
The St. Charles Township Assessor, Colleen Lang, was unable to describe any major changes in market values or condition of the subject property that would justify the significant reduction from the 2006 assessment year to the 2007 assessment year. In 400 Condominium Association v. Tully, 79 Ill.App.3d 686 (1st Dist. 79), the court found that a substantial reduction in the tax bill is indicative of the invalidity of the prior tax year's assessment. (See also Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974)). The Board finds a

substantial reduction in the subject's assessment for the subsequent year without any credible explanation is indicative of the invalidity of the prior year's assessment.

In conclusion, the Board finds the appellant established unequal treatment in the assessment process by clear and convincing evidence and the subject improvement assessment as established by the board of review is incorrect.

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.

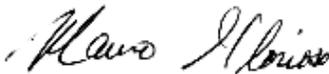
Chairman



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: April 24, 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.