



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

APPELLANT: Gene & Patricia Johnson
DOCKET NO.: 06-01645.001-R-1
PARCEL NO.: 03-29-452-008

The parties of record before the Property Tax Appeal Board are Gene & Patricia Johnson, the appellant(s); 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: \$ 28,550
IMPR.: \$ 91,450
TOTAL: \$ 120,000**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a one-story, ranch style frame dwelling containing 2,406 square feet of living area that was built in 1970. The subject is situated on 0.56 acres of land area. Features include two full baths and one half-bath, a partial unfinished basement, central air conditioning, a fireplace and an attached 440 square foot garage.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellants submitted a grid analysis detailing three comparable properties, property record cards and a sales analysis spreadsheet. The comparables are located within two blocks of the subject. They consist of one-story or split-level frame or masonry dwellings ranging from 36 to 42 years old. The homes have central air conditioning and one or two fireplaces. One of the homes has a basement. In addition, the homes have garages

ranging from 483 to 529 square feet of building area. The comparables range in size from 1,806 to 2,453 square feet of living area and have improvement assessments ranging from \$89,925 to \$95,981 or from \$38.49 to \$53.15 per square foot of living area. The subject property has an improvement assessment of \$105,869 or \$44.00 per square foot of living area. The comparables are situated on lots containing 0.6 acres of land area and have land assessments of \$28,550, respectively. The subject is situated on 0.56 acres of land and has a land assessment of \$28,550.

Sales information provided by the appellants depicts the appellants' comparable three sold in 2005 for \$315,000 or \$137.67 per square foot of living area, including land. The appellants submitted the Kane County Board of Review final notice which reflects an estimated market value for the subject of \$403,297 or \$167.62 per square foot of living area, including land using the 2006 Kane County three-year median level of assessments of 33.33% as determined by the Illinois Department of Revenue. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$134,419 was disclosed. In support of the subject's assessment, the board of review submitted a grid analysis detailing four suggested comparable properties, property record cards for two of the comparables, and a sales ratio analysis. The comparables are located in the subject's neighborhood. The comparables are one-story ranch or split-level style brick or frame dwellings that were built from 1963 to 1976. They have central air conditioning, at least one fireplace and unfinished basements. The homes have two or three car garages. They have living areas ranging from 1,740 to 2,422 square feet of living area and have improvement assessments ranging from \$82,155 to \$110,750 or from \$45.73 to \$53.15 per square foot of living area. The comparables are situated on lots ranging from 18,731 to 29,621 square feet of land area with land assessments of \$28,550 each.

Two of the comparables sold in October 2005 and July 2006 for \$320,000 and \$360,000 or \$177.95 and \$183.91 per square foot of living area, including land. The board of review also presented a spreadsheet listing of properties located in Hickory Hollow. The listing contained 25 properties including the subject. The list depicted assessed values ranging from \$36 to \$ per square foot. Detailed information regarding each property was not provided. Based on this evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellants contend assessment inequity as one 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 the appellants have not overcome this burden on this basis.

The Board finds the parties submitted six total comparables with each party submitting the same property for comparable number one. The Board finds the appellants' comparable one and the board of review's comparables one, two and three were dissimilar to the subject in exterior construction and/or size when compared to the subject, and therefore, were given little weight in the Board's analysis. The Board finds the appellants' comparables two and three and the board of review's comparable four were most similar to the subject in most respects. These comparables had improvement assessments ranging from \$38.49 to \$45.73 per square foot of living area and support the subject's improvement assessment of \$44.00 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment of \$44.00 per square foot of living area is within the range established by the most similar comparables contained in this record. Therefore, the Board finds the subject's improvement assessment is uniform and no reduction in the subject's improvement assessment is warranted on this basis. Further the subject's land assessment is \$28,550 which matches all of the comparables of approximately similar size. Thus, the Board finds the subject's land assessment is uniform with other comparable properties.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 presented by the parties disclosed that properties located in the same area 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 presented by both parties.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the parties submitted three sales comparables. The Board gave less weight to the board of review's sales comparables because the size and exterior construction were dissimilar to the subject. In addition, the Board gave little weight to the sales ratio analyses submitted by both parties. The analyses lacked

specific details such as age, size, exterior construction and other amenities that would enable the Board to make a reasonable interpretation from the data provided. The Board finds the remaining sale to be the best evidence of the subject's estimated value. This sale occurred in 2005 and sold for a price of \$315,000 or \$137.67 per square foot of living area, including land. The subject's total assessment of \$134,419 reflects an estimated market value of approximately \$403,297 or \$167.02 per square foot of living area, including land. The Board recognizes the subject features an unfinished basement, is slightly larger and newer than this sale comparable. However, after considering adjustments and the differences in both parties' suggested market value comparables when compared to the subject property, the Board finds the subject's estimated fair market value is not supported by the most comparable sales properties contained in the record and a reduction in the subject's assessment on this basis is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. However, with regards to the appellants' overvaluation argument, the Board finds the appellants have demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is incorrect and a reduction is warranted. Since fair market value has been established, the 2006 three-year median level of assessments for Kane County of 33.33% shall apply.

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.