

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Charles Ingersoll
DOCKET NO.: 06-01659.001-R-1
PARCEL NO.: 09-10-103-001

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

The subject property consists of a split level style frame dwelling that contains 1,764 square feet of living area. The improvement was built in 1978. Features of the home include central air-conditioning, a full partially finished basement with 672 square feet of finished area, a 481 square foot basement garage and a 137 square foot attached garage. The subject property is situated on a 10,000 square foot lot in St. Charles Township, Kane County.

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 three comparable properties. The comparables consist of one-story or one and one-half-story frame dwellings that were built from 1940 to 1981 and range in size from 1,523 to 2,308 square feet of living area. Two of the comparables have central air-conditioning. The properties have garages or storage buildings ranging from 336 to 1,200 square feet of building area. One comparable has a full unfinished basement. The comparables are situated on lots ranging from 6,000 to 12,500 square feet of land area. These properties have improvement assessments ranging from \$36,822 to \$48,829 or from \$21.16 to \$25.86 per square foot of living area. The subject has an improvement assessment of \$58,439 or \$33.13 per square foot of living area. The properties have land assessments ranging from \$12,817 to \$25,644 or from \$2.05 to \$3.56 per square foot of land area. Based on this evidence, the appellant 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 \$84,739 was disclosed. In support of the subject's improvement assessment,

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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:	\$	26,301
IMPR.:	\$	58,438
TOTAL:	\$	84,739

Subject only to the State multiplier as applicable.

the board of review submitted property record cards and a grid analysis of six improvement comparable properties located in close proximity to the subject. The comparables consist of one-story style frame dwellings that were built between 1950 and 1988 and range in size from 1,180 to 1,722 square feet of living area. Five of the comparables have central air-conditioning and two have a fireplace. Five of the comparables have a garage or storage shed. Three homes have a full basement with one home having some finished area. The comparables are situated on lots ranging from 14,000 to 38,000 square feet. The properties have improvement assessments ranging from \$35,691 to \$57,180 or from \$30.25 to \$36.56 per square foot of living area. The board of review also submitted comparable #7 as evidence of uniformity in land assessments for the subject's immediate area. The comparables had land assessments ranging from \$24,000 to \$49,315. The St. Charles Township Assessor, Colleen Lang testified that the subject is situated on a river front lot. River front lots are assessed at a market value of \$80,000 for the first 10,000 square feet and then an additional \$2.50 for each additional square foot of land. Non-river front land is assessed at \$55,000 per lot. 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 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 Board finds the parties submitted nine improvement and one additional land comparable for its consideration. The Board gave less weight to the comparables submitted by the appellant because they were dissimilar to the subject in foundation, size and/or age when compared to the subject. The Board also gave less weight to comparables #3, #5 and #6 submitted by the board of review because they were dissimilar to the subject in size, foundation, and/or age when compared to the subject. The Property Tax Appeal Board finds the remaining comparables were more similar to the subject. These most representative comparables had improvement assessments ranging from \$30.46 to \$34.24 per square foot of living area, which support the subject's improvement assessment of \$33.13 per square foot.

The record revealed that river front lots along the Fox River have site values of \$80,000 for the first 10,000 square feet with other non-river front home sites being valued at \$55,000. The

Board finds the appellant's land assessment is uniform with the land assessments for properties similarly situated along the Fox River. The river front property assessments ranged from \$31,522 to \$49,315. Comparable #7 supports the subject's land assessment because it has a lot measuring 19,975 square feet and a land assessment of \$34,504. The subject's land assessment is \$32,876 for a 20,000 square foot lot area.

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 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.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

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.

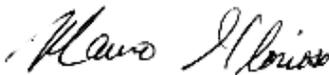
Chairman



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.