FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Edward & Karyn Jarka
DOCKET NO.: 06-01817.001-R-1
PARCEL NO.: 09-36-252-011

The parties of record before the Property Tax Appeal Board are Edward & Karyn Jarka, the appellants; and the DeKalb County Board of Review.

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

LAND:	$ 16,754
IMPR.:	$ 60,340
TOTAL:	$ 77,094

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling containing 2,224 square feet of living area that was built in 2002. Amenities include a full unfinished basement, central air conditioning, a fireplace and a 574 square foot attached garage. The subject is an irregularly shaped parcel that contains 12,490 square feet of land area.

The appellants submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments as the basis of the appeal. The appellants also allege the board of review miscalculated the size of the subject dwelling. In support of these claims, the appellants submitted a letter addressing the appeal, a plat of survey, a location map, photographs, property record cards and an equity analysis detailing three suggested comparables located in close proximity to the subject. A dwelling sketch was also submitted for "The Vintage" model dwelling, version 7, marketed

by Premier Home Builders, Inc. The appellants contend the subject property is also "The Vintage" model dwelling.

In their letter, the appellants contend that during the appeal process they discovered property record cards have inaccurate or incomplete information, resulting in miscalculations in assessments that can result in inaccurate tax bills. The appellants argued the subject dwelling contains 2,224 square feet of living area rather than the 2,378 square feet of living area as listed on its property record card. The appellants contend comparable 1 is most similar because it is the same model, design, and constructed by the same builder as the subject. The appellants also contend the property record card for comparable 1 depicts in inaccurate dwelling size for comparable 1 at 2,034 square feet of living area. No credible evidence to support this claim was submitted.

The comparables consist of two-story frame or brick and frame dwellings that are from 3 to 7 years old. Features include unfinished basements, central air conditioning, one fireplace and garages that contain from 408 to 588 square feet. The dwellings range in size from 1,876 to 2,034 square feet of living area and have improvement assessments ranging from $53,460 to $61,454 or from $26.28 to $32.76 per square foot of living area. The subject property has an improvement assessment of $60,340 or $27.13 per square foot of living area.

The comparables are situated on sites that range in size from 10,545 to 11,600 square feet of land area and have land assessments ranging from $14,646 to $15,595 or from $1.26 to $1.48 per square foot of land area. The subject property has a land assessment of $16,754 or $1.34 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $77,094 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, location maps, and an assessment analysis of three suggested comparables located within two blocks of the subject. Comparable 3 was also used by the appellants. The equity analysis depicts that the subject dwelling has 2,224 square feet of living area as argued by the appellants.

The comparables consist of a one and one-half story and two, two-story frame or brick and frame dwellings that were built from 2000 to 2002. Features include unfinished basements, central air conditioning, one fireplace and garages that contain from 408 to 770 square feet. The dwellings range in size from 1,677 to 2,089 square feet of living area and have improvement assessments ranging from $53,460 to $67,390 or from $26.28 to $39.60 per square foot of living area. The subject property has an

improvement assessment of $60,340 or $27.13 per square foot of living area.

The comparables are situated on lots that range in size from 10,540 to 12,500 square feet of land area and have land assessments ranging from $14,646 to $15,700 or from $1.20 to $1.48 per square foot of land area. The subject property has a land assessment of $16,754 or $1.34 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants made corrections to some of the descriptive information for the subject and comparable 3 as detailed in the assessment analysis submitted by the board of review. The appellants reiterated comparable 3 (appellants' comparable 1) is most similar to the subject because it was constructed by the same builder and is the same model as the subject, with some minor differences. The appellants also submitted a copy of a real estate flyer for the common comparable showing it has a finished basement, second level hardwood flooring, and extra half bathroom, a partial brick veneer front and a concrete driveway; which are features that are superior to the subject property. The property was listed for sale at $299,000. The appellants also revised their claim regarding the subject's dwelling size. The appellants claimed the subject dwelling has 2,088 square feet of living area, relying on the size of the common comparable for support. Again, no credible evidence was submitted to support this second claim of the subject's dwelling size.

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 Board further finds no reduction in the subject's land or improvement assessment is warranted.

First, based only on this record, the Property Tax Appeal Board finds the subject dwelling has 2,224 square feet of living area, as initially raised in the appellants' appeal petition. The Board finds the board of review acquiesced to this dwelling size by using 2,224 square feet of living area for the subject dwelling in its equity analysis. Notwithstanding the contradictory arguments raised by the appellants regarding the subject's dwelling size, the Board finds the appellants submitted no credible evidence to support the subject's dwelling size of 2,088 square feet of living area. In this same context, the Board gave no weight to the diagram of "The Vintage" model dwelling, version 7, marketed by Premier Home Builders, Inc. The appellants' contend the subject property and the common comparable are "The Vintage" model dwellings. The Board finds dwelling sketch does not disclose a particular dwelling size for the subject, although dwelling dimensions are outlined on the sketch. Moreover, there is no evidence that the subject or

common comparable were constructed in accordance with the diagram.

The main thrust of appellants' assessment complaint 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 appellants have not overcome this burden.

With respect to the subject's improvement assessment, the parties submitted five suggested assessment comparables for the Board's consideration. The Board placed diminished weight on comparable 3 submitted by the appellants and comparable 2 submitted by the board of review due to their smaller dwelling sizes when compared to the subject. In addition, board of review comparable 2 is a dissimilar one and one-half story dwelling when compared to the subject. The Property Tax Appeal Board finds the three remaining comparables are most representative of the subject in age, size, design, location and amenities. They have improvement assessments ranging from $53,460 to $67,390 or from $26.28 to $32.26 per square foot of living area. The subject property has an improvement assessment of $60,340 or $27.13 per square foot of living area, which falls at the lower end of the range established by the most similar comparables on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported and no reduction is warranted.

The board recognizes the appellants' argument that a similar property with superior features is assessed less than the subject. However, a single similar property assessed less than the subject does not demonstrate a consistent pattern of assessment inequity by clear and convincing evidence.

With respect to the subject's land assessment, the parties submitted five suggested assessment comparables for the Board's consideration. Both parties' land comparables are similar to the subject in size and location. They have land assessments ranging from $14,646 to $15,700 or from $1.20 to $1.48 per square foot of land area. The subject property has a land assessment of $16,754 or $1.34 per square foot of land area, which falls within the range established by the most similar land comparables on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's land is supported and no reduction is warranted.

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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that 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: January 26, 2010

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.