



**Final Administrative Decision of the  
State of Illinois  
PROPERTY TAX APPEAL BOARD**

APPELLANT: Leroy & Mary Litzhoff  
DOCKET NO.: 06-01921.001-R-1  
PARCEL NO.: 02-28-453-021

The parties of record before the Property Tax Appeal Board are Leroy & Mary Litzhoff, the appellants, and the Kendall County Board of Review by Assistant State's Attorney Brian J. Labardi.

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

**LAND:** \$23,000  
**IMPR.:** \$73,293  
**TOTAL:** \$96,293

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 18,000 square feet has been improved with a two-story brick dwelling that is 15 years old and contains 2,484 square feet of living area. Amenities include a full unfinished basement of 1,242 square feet of building area, central air conditioning, a fireplace, a 386 square foot deck, and a 625 square foot attached two-car garage. The property is located in Yorkville, Bristol Township, Kendall County.

The appellant Leroy Litzhoff appeared before the Property Tax Appeal Board on behalf of the appellants claiming a lack of uniformity regarding the subject's land and improvement assessments. At the commencement of the hearing, appellant Leroy Litzhoff requested that the Property Tax Appeal Board take judicial notice of its decisions in Docket Nos. 2006-01551.001-R-1 and 2006-01556.001-R-1 because the appellants dispute factual assertions made in those matters by the township assessor regarding year to year percentage assessment increases as reflected in the Board's decisions in those appeals. As to the instant appeal, the appellants 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 on average from 14% to 17.9% from the prior year.

In support of the inequity claim, the appellants completed Section V of the appeal petition describing eleven suggested comparables. Their proximity in relation to the subject ranged from "local" and "adjacent" to "one block" and "Bristol Township."

Based on appellant's testimony, comparables #1 through #8 in the Residential Appeal form grid analysis are the improvement assessment comparables which have been submitted for consideration. The comparables were described as two-story frame or frame and masonry dwellings that ranged in age from 4 to 20 years old. Seven comparables have full or partial basements; one has a crawl-space foundation. The comparables feature central air conditioning, a fireplace, and a garage ranging in size from 440 to 896 square feet of building area. The dwellings range in size from 2,330 to 3,370 square feet of living area. 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 \$75,777 or \$30.51 per square foot of living area. Based on the foregoing evidence, the appellants requested a reduction in the improvement assessment to \$68,339 or \$27.51 per square foot of living area.

To demonstrate the subject's land assessment was not uniform, the appellants provided three additional land comparables identified as comparables #9, #10 and #11. Again, their proximity in relation to the subject was not clearly disclosed in the grid analysis, but in Packet #4, appellants noted the following: #9 was a few blocks from the subject on the riverfront; #10 was in the township next to a golf course; and #11 is adjacent to the subject parcel, but twice as big with an identical land assessment as the subject. These three land comparables ranged in size from 34,741 to 109,401 square feet of land area. Each property had a land assessment of \$20,000, whereas the subject property had a land assessment of \$23,000.

The appellants also submitted four packets of assessment information to further bolster the claim the subject property was inequitably assessed. Appellant Leroy Litzhoff testified he prepared this evidence along with neighbors who worked as a team and were appealing the assessments of their residential properties. Packet 1 consists of an analysis of 12 residential properties located on the subject's street. After appealing to the Kendall County Board of Review, these properties 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%. In summary, appellant contended the increase

for the subject property was more than "the township average of 17.9%." There was also a nine-page listing identifying properties within several blocks of the subject according to a map included with land and improvement assessment data and calculations of percentage increases in those land and improvement assessments from 2005 to 2006. In summary, appellants reported the average improvement assessment increased by 17.9% and most of the parcels increased to a \$20,000 land assessment.

Packet 2 had similar types of analyses regarding the percentage increases and/or decreases in assessments of various properties in relation to the subject and other properties located along the subject's street and issues regarding living area square footage as reported on property record cards of properties other than the subject.

Packet 3 focused on a new subdivision adjacent to the subject's street with greater common amenities and newer, larger dwellings; based on three properties, appellants contend these properties either had no increase in the 2006 improvement assessment or an increase of 12.96%, less than the increased assessment for the subject. Based on a two-page spreadsheet, appellants note land values in this subdivision increased, but improvement assessments did not change resulting in average assessment increases of 4% to 5%. In summary, as to this neighboring subdivision, appellants contend the subject's neighborhood was not treated in the same manner.

Packet 4 reiterates the inequity argument regarding the subject's land assessment and appellant further expounds that \$20,000 land assessments in 2006 for parcels in the neighboring newer subdivision are inappropriate when in 2005 those parcels sold for prices ranging from \$89,000 to \$98,000. Appellants further noted the subject's subdivision does not have the common area amenities of the neighboring subdivision. Based on the evidence, the appellants requested a reduction in the subject property's land assessment to \$20,000.

Under cross-examination, appellant Leroy Litzhoff agreed he did not use comparables located in the subject's subdivision; his explanation for this was that none of the properties in his subdivision were properly assessed on a square foot basis.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$98,777 was disclosed. The board of review called Raymond J. Waclaw, the Bristol Township Assessor, as a witness. Waclaw has been the Bristol Township Assessor since 1993 and further testified to his education and qualifications as an assessor.

Waclaw testified that in 2006 approximately 8,000 properties were reassessed in a mass appraisal re-valuation based upon an Illinois Department of Revenue sales ratio study advising what was necessary to achieve an assessment level of 33 1/3% of fair

cash value. In performing the re-valuation, the jurisdiction was broken down into neighborhoods and within the neighborhoods assessment adjustments were made anywhere from 0% to 60%. After the reassessment process was completed, no township equalization factor was mandated by the Department of Revenue. Waclaw also noted properties were re-measured using a new laser gun system and calculations were loaded into a new computer system.

With regard to the appellants' evidence, the assessor testified the subject property is in a subdivision with substantially larger lots with sewer and water, unlike many of the nearby subdivisions appellant suggested as comparable properties. Waclaw also noted that the subject dwelling of all masonry exterior construction is the only all masonry two-story dwelling of the comparables presented by the board of review.

In support of the subject's assessment, the board of review submitted an assessment analysis of 30 suggested comparables located in close proximity and 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, 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 \$54,386 to \$126,732 or from \$28.59 to \$35.49 per square foot of living area. The subject property has an improvement assessment of \$75,777 or \$30.51 per square foot of living area.

With respect to land assessments, the 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 which has a land assessment of \$33,000. The assessor noted lots are uniformly assessed in the subject's subdivision.

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 testified that even with its significant assessment increase of 26%, this comparable property is under-assessed in relation to its sale price. The board of review also requested that the Property Tax Appeal Board take judicial notice of its previous decision in Docket No. 06-01894.001-R-1 which raised issues similar to the instant appeal. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

On cross-examination, the assessor was asked about discrepancies in living area square footage figures between property record

cards the appellants had obtained and the board of review's grid analysis. Waclaw testified that perhaps the size differences were due to subsequent changes to property record cards made when taxpayers brought in blue prints or other evidence to challenge the square foot calculations for their respective properties. Waclaw testified he assessed the subject two-story dwelling at \$30 per square foot of living area using a model in the mass appraisal system based on sales for 2005, 2004 and 2003 for two-story and three-story dwellings within a certain age bracket. Appellant Leroy Litzhoff questioned why properties on the subject's street that sold in 2004, were only assessed in 2005 at a fraction of recent sale prices to which Waclaw responded the respective assessments were the result of the mass appraisal system. Appellant Leroy Litzhoff also asked why one property was assessed above its recent sale price to which Waclaw responded the assessment was the result of the mass appraisal system.

On cross-examination, Waclaw also explained that land assessments of \$20,000 and \$25,000 per parcel in a nearby subdivision differed because it was a different neighborhood than the subject property which had a land assessment of \$23,000. Similarly, changes in the assessments of properties in nearby Heartland subdivision were the result of the sales ratio studies in an effort to achieve the level of assessment of 33 1/3%.

Based on questions from the Hearing Officer regarding the board of review's grid analysis, the board indicated that the column for "brick" represented a dollar value assessed for brick exterior construction, not a reference to the square footage of brick facing on the dwelling.

On redirect examination, Waclaw testified that the square footage figures in the board of review's grid analysis were accurate to the best of his knowledge and belief.

In rebuttal, appellant argued the board of review's submission of sale evidence from September 2007 was irrelevant in light of the valuation date at issue of January 1, 2006. Also in rebuttal, the appellant contended the comparable at 805 Teri is an all masonry dwelling like the subject, but its value for brick was not doubled on the board of review's grid like the subject. Appellant also contended a one-story comparable at 604 Teri was all masonry construction and had an assessment for brick that was not doubled like the subject.

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 a reduction in the subject property's improvement assessment is warranted.

The appellants' 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 appellants have met this burden.

The appellants 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 appellants 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. Each of these comparables has a brick "assessment" in the board of review's grid analysis equal to the living area square footage or presented as one-half of the living area square footage figure, except for the subject. The subject has a living area square footage of 2,484 and has a brick "assessment" of \$4,968, which is

double its living area square footage and dissimilar from each of the other 30 comparables presented in the board of review's grid analysis. The subject property has an improvement assessment of \$75,777 or \$30.51 per square foot of living area. The Board finds the subject's improvement assessment based on the calculation of the brick "assessment" is not equitable with the comparable properties as established by the board of review's own grid analysis. Based on this analysis, the Property Tax Appeal Board finds the subject's improvement assessment is not supported and a 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 appellants 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 which has a land assessment of \$33,000. Although lots may differ in size, the lots are uniformly assessed. 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.

Based on this analysis, the Property Tax Appeal Board finds the appellants have demonstrated a lack of uniformity in the subject's improvement assessment by clear and convincing evidence. Therefore, the Board finds the subject's improvement assessment as established by the board of review is not correct and a 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.



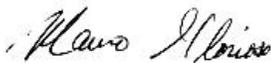
Chairman



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: September 28, 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.