

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lawrence and Jennifer Sunderland
DOCKET NO.: 06-01941.001-R-1
PARCEL NO.: 04-21-126-008

The parties of record before the Property Tax Appeal Board are Lawrence and Jennifer Sunderland, the appellants, and the Kendall County Board of Review.

The subject parcel of 49,554 square feet has been improved with a two-story frame and masonry single-family dwelling that was built in 2004. The dwelling contains 3,969 square feet of living area and features central air conditioning, a fireplace, a full unfinished basement, and a three-car garage of 750 square feet of building area. The property is located in Millbrook, Fox Township, Kendall County, Illinois.

The appellants in this appeal submitted documentation to demonstrate that the subject property's land and improvement were being inequitably assessed. The appellants provided minimal data in a grid analysis on four suggested comparables along with color photographs. While appellants also checked as one of the bases of appeal "recent appraisal," no appraisal of the subject property was submitted for consideration by the Property Tax Appeal Board. In a cover letter submitted with the appeal, the appellants expected "a thorough investigation of the taxation issues as they regard the Estates of Millbrook" to be in order. The appellants also reported that the subject property was purchased in July 2004 for \$593,000.

As to the land assessment inequity argument, other than the land area of the subject, the appellants provided no land sizes of the four comparable properties which were all said to be in the same subdivision as to the subject. The appellants reported that the comparables had total land assessments ranging from \$18,257 to \$24,265. The subject parcel of 49,554 square feet had a land assessment of \$29,540. Based on the foregoing data, the appellants requested a reduction in the subject's land assessment to \$26,000.

(Continued on Next Page)

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:	\$	29,540
IMPR.:	\$	130,977
TOTAL:	\$	160,517

Subject only to the State multiplier as applicable.

As to the improvement assessment inequity argument, the same four comparables located in the subject's subdivision were minimally described as two-story frame and masonry dwellings built in 2004. Features included central air conditioning and one or two fireplaces. No data on basement was provided and data on garages was provided for only two of the four comparables. The dwellings ranged in size from 3,268 to 7,320 square feet of living area and had improvement assessments ranging from \$85,000 to \$150,160 or from \$11.61 to \$33.77 per square foot of living area. The subject had an improvement assessment of \$168,047 or \$42.34 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$108,000 or \$27.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$197,587 was disclosed. Pursuant to its request, the board of review was granted an extension of time to submit its evidence. No evidence was submitted in accordance with the extension that was granted and no further requests for an extension of time were received by the Property Tax Appeal Board.

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 the evidence in the record supports a reduction in the subject's improvement assessment.

As an initial matter, the jurisdiction of the Property Tax Appeal Board as set forth in Section 16-180 of the Property Tax Code is limited to "the determination of the correct assessment of property which is the subject of an appeal." (35 ILCS 200/16-180) Based on this jurisdictional authority, no investigation of taxation issues in the subject's subdivision could be undertaken by the Property Tax Appeal Board.

As to this appeal, the appellants argued assessment inequity in the subject's land and improvement assessments. 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 a reduction in the subject's improvement assessment is warranted.

As to the land assessment inequity contention, the appellants failed to provide sufficient descriptive data for an analysis of the comparables as compared to the subject property. Absent data as to the land area square footage of each of the comparable properties, the Property Tax Appeal Board has insufficient data upon which to determine whether there is a lack of uniformity within the assessment jurisdiction. Thus, after an analysis of

the minimal land assessment information provided by the appellants, the Property Tax Appeal Board finds a reduction in the subject's land assessment is not warranted.

The Board also finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellants. The appellants provided nominal data on four comparables. Upon analysis, the Board has given less weight to appellants' comparable #2 due to its significantly larger living area square footage as compared to the subject. The Board finds appellants' comparables #1, #3 and #4 to be most similar to the subject in size, design, exterior construction, location and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$98,606 to \$150,160 or from \$28.26 to \$33.77 per square foot of living area. The subject's improvement assessment of \$168,047 or \$42.34 per square foot of living area is above this range. The board of review did not submit any substantive evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant. The Board has examined the information submitted by the appellants and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property's improvement is justified.

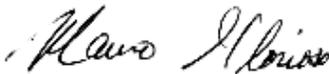
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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: August 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.