

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Alan R. Johnson  
DOCKET NO.: 06-01946.001-R-1  
PARCEL NO.: 02-02-489-014

The parties of record before the Property Tax Appeal Board are Alan R. Johnson, the appellant, and the Kendall County Board of Review.

The subject property is improved with a 2-year old, two-story dwelling of frame construction containing 1,806 square feet of living area. Features include central air conditioning, a full unfinished basement, and a two-car garage. The property is located in Montgomery, Bristol Township, Kendall County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process. No dispute was raised concerning the land assessment. Appellant also reported the subject property was purchased in June 2004 for \$218,000 or \$120.71 per square foot of living area. In support of the improvement assessment inequity argument, the appellant submitted a cover letter along with a grid analysis setting forth minimal descriptive information on four suggested comparable properties. Appellant in the letter indicated the comparables are the same "model number" as the subject and attached both data printouts from the county's website and color photographs of the subject and comparables. Data printouts from the Kendall County website were included for the subject and three of the comparables which included "square footage" figures.

The comparables were described as two-story frame dwellings that were 3 or 4 years old for consideration. Features included basements and two-car garages. As gathered from the data printouts, comparables #1, #2 and #3 ranged in size from 1,721 to 1,934 square feet of living area; no size data was included for comparable #4. Comparables #1, #2 and #3 have improvement assessments ranging from \$54,228 to \$56,099 or from \$28.30 to \$32.54 per square foot of living area. The subject's improvement assessment is \$67,049 or \$37.13 per square foot of living area.

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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:	\$	18,000
IMPR.:	\$	55,986
TOTAL:	\$	73,986

Subject only to the State multiplier as applicable.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$59,049 or \$32.70 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 \$85,049 was disclosed. In support of the subject's assessment, the board of review submitted a hand-written grid analysis of four comparable properties and a two-page computer generated grid analysis of five comparables which added one comparable to the hand-written grid.

The board of review described the subject property as containing 1,680 square feet of living area. No property record card for the subject was submitted in accordance with the Official Rules of the Property Tax Appeal Board (86 Ill. Admin. Code, Sec. 1910.40(a)) and no other data printouts for the subject or comparables were included to substantiate the subject's living area square footage.

In the computer generated grid analysis, the board of review presented limited descriptions and assessment information on five comparable properties located on the same street as the subject and consisting of two-story frame dwellings that range in age from 2 to 3 years old. Features included garages of 483 square feet of building area and one comparable was said to have a 252 square foot deck; one comparable also had a fireplace. The dwellings range in size from 1,490 to 1,491 square feet of living area and have improvement assessments ranging from \$68,245 to \$77,690 or from \$44.82 to \$52.11 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment which it said was \$39.91 per square foot of living area based on 1,680 square feet.

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 a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The first issue is the correct living area square footage of the subject property. Having examined the record, the Property Tax Appeal Board finds the most credible evidence is from the appellant contending the living area square footage is 1,806 square feet. The Board finds this the most credible data because there is a Kendall County printout for the subject reflecting 1,806 square feet and the board of review did not specifically

dispute either the appellant's assertion or the county's own computer printout. Moreover, the board of review did not submit the property record card for the subject property in order to establish that the dwelling actually had 1,680 square feet as asserted by the board of review.

The parties submitted a total of nine comparables for the Board's consideration. Appellant's comparable #4 has been given no weight in the analysis because there was no data on the living area square footage of that dwelling. The five comparables submitted by the board of review have also been given less weight by the Board due to their smaller living area square footage as compared to the subject property. The Board finds appellant's comparables #1, #2 and #3 were most similar to the subject in size, design, exterior construction, location and/or 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 \$54,228 to \$56,099 or from \$28.30 to \$32.54 per square foot of living area. The subject's improvement assessment of \$67,049 or \$37.13 per square foot of living area is above this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not equitable and a reduction in the subject's improvement assessment is warranted.

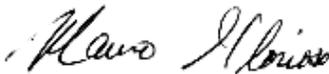
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: 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.