

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Brian and Kelley Henrichs  
DOCKET NO.: 06-02030.001-R-1  
PARCEL NO.: 02-34-129-005

The parties of record before the Property Tax Appeal Board are Brian and Kelley Henrichs, the appellants, and the Kendall County Board of Review.

The subject property consists of a part one-story and part two-story frame dwelling containing 2,555 square feet of living area that was constructed in 1996. Features include an unfinished basement that contains 1,652 square feet, central air conditioning, a fireplace and a 704 square foot attached three-car garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment. The subject's land assessment was not contested. In support of the inequity claim, the appellants submitted a vicinity map, photographs and an assessment analysis of the subject and five suggested comparables located in close proximity to the subject. The comparables are comprised of a one-story; two, one and one-half story; and two, two-story style dwellings of brick, frame or brick and frame exterior construction that are from 10 to 28 years old. The appellants did not disclose the foundation types of the comparables such as finished or unfinished basements, crawl space or concrete slab foundations. Other amenities contain central air conditioning, one fireplace and two or three-car garages. The dwellings reportedly range in size from 2,347 to 3,000 square feet of living area and have improvement assessments ranging from \$60,481 to \$105,205 or from \$23.87 to \$38.09 per square foot of living area. The subject property has an improvement assessment of \$97,200 or \$40.00 per square foot of living area using a dwelling size of 2,430 square feet of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$119,200 was disclosed. In response to the appeal, the board of review submitted a letter addressing the appeal, property record cards

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

LAND:	\$	22,000
IMPR.:	\$	97,200
TOTAL:	\$	119,200

Subject only to the State multiplier as applicable.

and an analysis of three suggested assessment comparables. One comparable was also used by the appellants. The subject's property record card indicates the subject dwelling has 3,031 square feet of living area.

The board of review's comparables consists of two-story brick or frame dwellings that were built from 1979 to 2003. The comparables have basements that contain from 1,176 to 1,380 square feet, of which one comparable has 768 square feet of finished area. The comparables have central air conditioning and attached garages that range in size from 660 to 775 square feet. Two comparables have a fireplace. The dwellings range in size from 2,653 to 3,168 square feet of living area and have 2006 improvement assessments ranging from \$63,440 to \$113,120 or from \$23.91 to \$35.70 per square foot of living area. (Note: the board of review used the 2007 improvement assessment of \$102,000 for the common comparable submitted by both parties. However, the comparable's property record card clearly shows a 2006 improvement assessment of \$63,440). The board of review argued the subject's improvement assessment of \$97,200 or \$32.06 per square foot of living area is supported based on the subject dwelling containing 3,031 square feet of living. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued they continue to dispute the size of the subject dwelling used by Kendall County. The appellants submitted the original floor plan of the subject dwelling from 1996. The appellants indicated they personally constructed the subject home based upon the floor plan and the subject dwelling was measured to verify the accuracy of the floor plan. Using exterior dimensions from the floor plan, the appellants re-calculated the subject's dwelling size as 2,555 square feet of living. Using a dwelling size of 2,555 square feet of living area, the appellants opined the subject's improvement assessment should be reduced to \$81,913 or \$32.06 per square foot of living area.

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 no reduction in the subject property's assessment is warranted.

The Property Tax Appeal Board finds the best indicator of the subject's dwelling size, based on this record only, is the floor plan of the subject dwelling submitted by the appellants in rebuttal. Therefore for purposes of comparative analysis, the Board finds the subject dwelling contains 2,555 square feet of living area.

The appellants argued that the subject property was inequitably assessed. 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 evidence, the Board finds the appellants failed to overcome this burden of proof.

The Board finds the record contains seven suggested comparables for consideration. The Board placed less weight on four comparables, including the common property submitted by the parties. These suggested comparables are considerably older when compared to the subject. In addition, the appellants' comparable 4 is strictly a one-story style dwelling, very dissimilar to the subject's part one-story and part two-story design. The Board finds the remaining three comparables are most similar to the subject in age, design, location, and amenities. These most similar properties are somewhat larger when compared to the subject, ranging in size from 3,000 to 3,168 square feet of living area, whereas the subject dwelling has 2,555 square feet of living area. The most similar comparables have improvement assessments ranging from \$102,571 to \$113,120 or from \$32.98 to \$35.70 per square foot of living area. The subject has an improvement assessment of \$97,200 or \$38.04 per square foot of living area, which falls above the range established by the most similar comparables contained in this record on a per square foot basis. However, the Board finds accepted real estate theory provides that all other factors being equal, as the size of a property increases, its per unit value decreases. Similarly, all other factors being equal, as the size of a property decreases, its per unit value increases, which appears to hold true in this instant appeal. The subject, which has a lower improvement assessment of \$97,200 than the most similar comparables, also has the highest per square foot improvement assessment of \$38.04 per square foot of living area due to its smaller dwelling size in relation to the most similar comparables. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified and no reduction is warranted.

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 contained in the record disclose that properties located in a similar geographic 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. As a result of this analysis, the Board finds no reduction in the subject's 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.

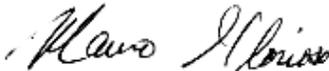


Chairman



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: February 20, 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.