



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Barbara & Tom Kardaras
DOCKET NO.: 06-02939.001-R-1
PARCEL NO.: 08-02-330-006

The parties of record before the Property Tax Appeal Board are Barbara & Tom Kardaras, 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: \$ 25,538
IMPR.: \$ 120,462
TOTAL: \$ 146,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an owner occupied residential dwelling located in DeKalb Township, DeKalb County, Illinois. The two-story frame and masonry dwelling contains 4,386 square feet of living area and was constructed between 2004 and 2005. Features include a full unfinished basement, central air conditioning, two fireplaces, and an 856 square foot attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property was not uniformly assessed. The appellant also requested a "rollover" in the subject's assessment to mirror the Board's 2005 decision under Docket Number 05-01480.001-R-1. In that appeal, the Board lowered the subject's assessment to \$117,101.¹

¹ The subject's 2005 final stipulated assessment under Docket Number 05-01480.001-R-1, as issued by the Property Tax Appeal Board, reflects a partial or pro-rated improvement assessment of new construction pursuant to Sections 9-160 and 9-180 of the Property Tax Code. (35 ILCS 200/9-160 and 9-180).

In support of the inequity claim, the appellants submitted an assessment analysis detailing four suggested comparables. The comparables consist of two-story brick, brick and stone, or brick and frame dwellings that are from 2 to 5 years old. The dwellings are reported to range in size from 3,344 to 4,498 square feet of living area. The comparables have unfinished basements. Other features include central air conditioning, one or two fireplaces, three-car garages, and various decks, porches and patios. The comparables have improvement assessments ranging from \$72,281 to \$107,450 or from \$17.63 to \$24.13 per square foot of living area. The subject property has an improvement assessment of \$120,462 or \$27.47 per square foot of living area.²

The evidence in this record further revealed the subject property sold in January 2006 for \$447,069. Based on this evidence, the appellants requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$146,000 was disclosed. The subject assessment reflects an estimated market value of \$438,175 using DeKalb County's 2006 three-year median level of assessments of 33.32%.

In support of the subject's assessment the board of review submitted property record cards and an assessment analysis detailing the subject and three suggested comparable properties. The subject's property record card has a schematic drawing of the subject dwelling depicting 4,368 square of living area.

The assessment analysis consists of the subject and three, two-story frame or brick and frame dwellings that were built from 2000 to 2005. The dwellings range in size from 2,652 to 4,009 square feet of living area. The comparables have full or partial finished basements, central air conditioning, one fireplace and garages that contain from 747 to 966 square feet. Other features included various decks, porches and patios. The comparables have improvement assessments ranging from \$96,773 to \$123,659 or from \$28.55 to \$41.40 per square foot of living area. The subject property has an improvement assessment of \$120,462 or \$27.47 per square foot of living area.

The board of review further noted the subject's 2005 stipulated assessment was a partial assessment and its 2006 assessment reflects the full assessed value. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

² The appellants' appeal petition indicates the subject property contains 4,058 square feet of living area. However, the appellants submitted no evidence to support this contention.

parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the assessment of the subject property is warranted.

The appellants first argued the subject's assessment should be reduced based on a "rollover" of its 2005 stipulated assessment of \$117,101 under Docket Number 05-01480.001-R-1. The Board finds the term "rollover" in a common reference to Section 16-185 of the Property Tax Code, which provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, **unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.** (35 ILCS 200/16-185)

Based on this statutory language, the Board finds its 2005 decision shall not be carried forward to the subsequent assessment year of the same general assessment. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Since the 2005 appeal, the Board finds the subject property subsequently sold in January 2006 for \$447,069, which established a fair cash value for the parcel that is different from the fair cash value on which the Board's (prior) assessment was based. Therefore, the subject's 2005 assessment is not eligible to remain in effect for the remainder of the general assessment period. The Board further finds the record is void of any evidence suggesting the subject's January 2006 sale was not an arm's-length transaction. Additionally, the Board finds the subject's 2006 assessment of \$146,000 reflects an estimated market value of \$438,175, which is less than its 2006 sale price of \$447,069. As a final point, the Board finds its 2005 assessment decision regarding the subject property was based on a partial or prorated stipulated assessment rather than its full assessed valuation. (35 ILCS 200/9-160 and 9-180).

The appellants also argued 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 have not overcome this burden of proof and no reduction is warranted.

The record contains seven suggested assessment comparables for the Board's consideration. The Board gave diminished weight to comparables 1 and 2 submitted by the board of review and comparable 4 submitted by the appellants due to their considerably smaller dwelling sizes when compared to the subject. The Board finds the remaining four comparables are most similar to the subject in age, size, style, location and amenities. They have improvement assessments ranging from \$72,281 to \$114,472 or from \$17.62 to \$28.55 per square of living area. The subject has an improvement assessment of \$120,462 or \$27.47 per square foot of living area, which falls within the range established by the most similar comparables in this record on a per square foot basis. After considering adjustments to the comparables for the aforementioned differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported.

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 presented by the parties disclosed that properties located in the same 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. 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: November 25, 2009

Allen Castrovillari

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.