



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

APPELLANT: Barry & Diane Saunders
DOCKET NO.: 07-01760.001-R-1
PARCEL NO.: 05-18-203-004

The parties of record before the Property Tax Appeal Board are Barry & Diane Saunders, the appellants; and the Kendall County Board of Review.

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: \$38,406
IMPR.: \$88,131
TOTAL: \$126,537

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 2.34-acres improved with a part one-story, part two-story brick and frame dwelling that was built in 1997 and contains 3,156 square feet of living area. Amenities include a full unfinished basement, central air conditioning, one fireplace, and a 782 square foot attached garage.

Appellant, Barry Saunders, appeared on behalf of the appellants before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity claim, the appellants submitted a written argument, photographs, a spreadsheet analysis and a grid analysis of three comparable properties located from 3 to 8 houses from the subject. The improvements consist of one and one-half-story, two-story or part one-story and part two-story brick and frame dwellings that were either seven or nine years old and ranged in size from 2,901 to 3,920 square feet of living area. Each comparable contains a full unfinished basement. Other features include central air conditioning, from one to three fireplaces, and a garage ranging from 625 to 840 square foot of building

area. They have improvement assessments ranging from \$77,791 to \$90,342 or from \$19.84 to \$29.17 per square foot of living area. The subject property has an improvement assessment of \$88,131 or \$27.92 per square foot of living area.

Two of the comparables are described as being situated on lots of either 1.75-acres or approximately 2-acres in size. The size of the third lot was not disclosed, however the lot dimensions were provided. They have land assessments of either \$32,825 or \$40,148, respectively. The subject property has a land assessment of \$45,450.

The appellants also argued assessment inequity based on the subject's property assessments increasing 24.87% compared to 0.96% to 2.09% for the majority of residents within the subject's subdivision. The appellants further argued that based on the history of the subject receiving a reduction each time the subject's assessment was appealed indicated an inequity in the subject's assessment. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$31,317 and an improvement assessment of \$77,791.

During cross-examination the appellant admitted comparable #3 was similar to the subject, even though it had a higher per square foot improvement assessment than the subject.

The board of review presented its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$133,581 was disclosed. In response to the appeal, the board of review submitted photographs and a grid analysis detailing the same three suggested comparables used by the appellant. Michael Hardecopf, the Kendall Township Assessor, was called as a witness. Hardecopf testified that comparable #3, used by both parties was similar to the subject. Hardecopf testified that lots in the subject's subdivision are assessed based on a site value with adjustments based on size for larger properties. Based on this evidence, the board of review requested confirmation of the subject's assessment.

During cross-examination, Hardecopf was unable to testify as to what the base assessments were for lots within the subject's subdivision. In addition, Hardecopf could not recall what adjustments were made based on the size of larger lots. Hardecopf agreed that comparable #1 was located on the same lake as the subject; however, the size of the lot for comparable #1 was slightly smaller. Hardecopf testified that lots within the subject's subdivision sold for prices ranging from \$80,000 to \$90,000. The board of review stipulated to the lots sizes as shown on the appellants' grid analysis based on the board of review's failure to submit lot sizes for each comparable.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of this appeal. The Board further

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

The appellants argued unequal treatment in the assessment process. 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 Board finds both parties submitted the same three comparables and testified that they were similar to the subject in most respects. The comparables had improvement assessments ranging from \$77,791 to \$90,342 or from \$19.84 to \$29.17 per square foot of living area. The subject's improvement assessment is \$88,131 or \$27.92 per square foot of living area and is within the range established by the comparables submitted by both parties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in this record and a reduction in the subject's improvement assessment is not warranted.

The Board further finds that comparable #1 is most similar to the subject based on location, site view and the testimony of the parties. The Board finds the subject's land assessment is not uniform with properties of similar characteristics located within the subject's subdivision. The assessor was unable to state with specificity the methodology used and was unable to verify the data used to determine the subject's land assessment. The Board finds the subject's land assessment of \$45,450 or \$19,423 per acre is excessive when compared to comparable #1 which is similarly situated and has a land assessment of \$16,413 per acre, or #2 which has a land assessment of \$18,757 per acre. Therefore, the Board finds a reduction in the subject's land assessment is warranted based on the most similar comparables contained in this record.

The Board gave little merit to the assessment statistical analysis and historical adjustments submitted by the appellants. The appellants attempted to demonstrate the subject's assessment was inequitable because of the percentage increases in its assessment from year to year. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate an assessment inequity by clear and convincing evidence. Foremost, the Board finds this type of analysis uses percentage increases from year to year. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments of properties together with their

salient characteristics must be compared and analyzed to determine 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 prior assessments.

In conclusion, the Board finds the appellants failed to demonstrate a lack of uniformity in the subject's improvement assessment by clear and convincing evidence. However, the Board finds the subject's land assessment as established by the board of review is incorrect 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.

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: July 23, 2010

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.