



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

APPELLANT: John E. Dittsworth
DOCKET NO.: 07-02216.001-R-1
PARCEL NO.: 02-09-426-013

The parties of record before the Property Tax Appeal Board are John E. Dittsworth, the appellant, and the Kane 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 Kane County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$29,683
IMPR.: \$68,015
TOTAL: \$97,698**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 2,164 square feet of living area. The dwelling was built in 1998 and features a partial 1,828 square foot unfinished basement, central air conditioning, and a 768-square-foot garage. The property is located in Huntley, Rutland Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the improvement assessment. No dispute was raised concerning the land assessment. In a letter, the appellant contended that the subject home is a "1970/80's style home and doesn't have any of the options or improvements that the comparable properties have such as brick and stone fronts, multiple roof lines, nine foot ceilings, fireplaces, skylights, vaulted ceilings, high pitched roofs, bay windows, custom windows, upgraded cabinets, brick or cement driveways, whirlpool tubs, chandeliers and custom foundations."

In support of the inequity argument, the appellant submitted information on three properties which appellant described as "palaces in comparison" to the subject. The comparables are one-story or two-story brick dwellings that were built between 1998 and 2000 that range in size from 2,687 to 3,848 square feet of

living area. Features include basements ranging in size from 1,173 to 3,176 square feet, central air conditioning, a fireplace and two comparables have garages of 750 and 1,469 square feet of building area. The comparables have improvement assessments ranging from \$84,426 to \$120,931 or from \$31.15 to \$31.43 per square foot of living area. The subject's improvement assessment is \$68,015 or \$31.43 per square foot of living area. Based on this evidence, the appellant requested a reduction of 10% per square foot in the subject's improvement assessment as compared to these properties or \$28.50 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 \$97,698 was disclosed. The board of review presented multiple spreadsheets, a grid reiterating the appellant's comparables, and a memorandum from the township assessor.

As to the appellant's comparables, in the memorandum the township assessor reported that "appellant's comparables #1-4 are in The Landings subdivision which lies northeast of Prairie Oaks [subdivision]."¹

Among the multiple spreadsheets presented by the board of review was one that included in the far right-hand column four remarks "assess comp" with property record cards attached. From this spreadsheet and the underlying property record cards, the four comparable properties presented by the board of review consist of one-story frame or frame and masonry dwellings that were built in 1997 or 1999. The dwellings range in size from 1,911 to 2,247 square feet of living area. Features include full unfinished basements, central air conditioning, a fireplace, and garages ranging in size from 520 to 694 square feet of building area. These properties have improvement assessments ranging from \$65,949 to \$105,541 or from \$34.51 to \$46.97 per square foot of living area. 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 parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not 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 not met this burden.

¹ The appellant only presented three comparables in this appeal before the Property Tax Appeal Board and the data from the board of review indicates that appellant's comparables #1 and #2 are in "nborcode" Prairie Oaks.

The parties presented a total of seven comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #1 and #3 due to their larger size and/or two-story design as compared to the subject. The Board finds appellant's comparable #2 along with the board of review's comparables were most similar to the subject in location, size, style, exterior construction, features 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 \$31.42 to \$46.97 per square foot of living area. The subject's improvement assessment of \$31.43 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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 taxation 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 appellant disclosed that properties located in the same 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 appellant has 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: December 3, 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.