



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

APPELLANT: Todd A. & Sandra Walden  
DOCKET NO.: 07-02542.001-R-1  
PARCEL NO.: 02-33-102-020

The parties of record before the Property Tax Appeal Board are Todd A. & Sandra Walden, the appellants, 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:** \$21,986  
**IMPR.:** \$73,638  
**TOTAL:** \$95,624

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a .2-acre site improved with a two-story single family dwelling of frame exterior construction that contains 2,869 square feet of living area. The dwelling was built in 2006 and features a full, unfinished basement, central air conditioning, and an attached two-car garage of 452 square feet of building area. The property is located in Pingree Grove, Rutland Township, Kane County.

The appellant Sandra Walden appeared before the Property Tax Appeal Board on behalf of the appellants contending lack of uniformity in assessment despite having marked as the basis on the appeal form as "Comparable sales" or a market value claim. On the appeal form, the appellants reported that the subject property was purchased in August 2006 for a price of \$323,630 or \$112.80 per square foot of living area including land. As compared to the comparables presented in a grid analysis, appellant Walden argued that the subject property does not have a fireplace, a patio, or a bay window in the dining room and the subject dwelling has "less options" than each of the comparables,

despite the fact that appellants' purchase price for the subject property was higher than any of the three comparables presented. As to the difference in the purchase price, Walden noted that it was either due to the timing of the purchase or due to the costs of the carpeting, cabinetry and other finish items in the subject dwelling.

The three comparable sales of properties were described as being very similar to the subject in all respects. The appellants indicated that the comparables were located in close proximity to the subject property. Each is the same model two-story dwelling as the subject and each is of frame exterior construction with living area square footage ranging from 2,869 to 2,881 square feet of living area; each has an unfinished basement of 1,305 square feet like the subject; each has central air conditioning and a garage of either 452 or 651 square feet of building area. One comparable has a fireplace and one comparable is said to have a patio.

These properties sold from February to October 2006 for prices ranging from \$273,130 to \$307,900 or from \$95.20 to \$106.87 per square foot of living area including land. The appellants further reported that these three properties had improvement assessments that ranged from \$63,852 to \$72,628 or from \$22.26 to \$25.31 per square foot of living area whereas the subject had an improvement assessment of \$73,638 or \$25.67 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$63,000 or \$21.96 per square foot of living area.

On cross-examination, the appellant explained that comparable #2 with 2,881 square feet of living area means there is a bay window in the living room creating the additional 12 square feet of living area within that dwelling.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$95,624 was disclosed. The subject's assessment reflects a market value of approximately \$287,332 or \$100.15 per square foot of living area including land when applying the 2007 three-year median level of assessments for Kane County of 33.28% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted a spreadsheet of fifteen sales of similar model dwellings in close proximity to the subject that occurred between February 2006 and August 2007; one of the sales is the subject dwelling and two of the sales represent appellants' comparables #1 and #3. Each dwelling contains 2,869 square feet of living area. The purchase prices ranged from \$273,130 to \$420,030 or from \$95.20 to \$146.40 per square foot of living area including land. Also attached to the spreadsheet were ten property record cards, including the record for the subject dwelling and each of the appellants' comparables (including comparable #2 of 2,881 square feet of living area). From the property record cards,

nine of the properties have a 1,305 square foot basement, a 452 square foot garage although the subject property only has a brick and frame garage designation, and an open frame porch of 135 square feet. Four of the nine identical properties have a fireplace and six have central air conditioning as shown on the property record cards. The spreadsheet indicates the fifteen comparables have improvement assessments ranging from \$63,852 to \$107,771 or from \$22.26 to \$37.56 per square foot of living area; the subject has an improvement assessment of \$73,638 or \$25.67 per square foot of living area. Based on this record, the board of review requested confirmation of the subject's assessment.

After considering the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend unequal treatment in the assessment process as the basis of the appeal.<sup>1</sup> 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Having considered the evidence presented, the Board concludes that the appellants have failed to meet this burden and thus finds a reduction is not warranted.

In all, the parties submitted sixteen comparable properties in the same subdivision for comparison to the subject property. Except for appellants' comparable number 2 which was slightly larger due to a bay window, each of the dwellings was a similar model, two-story single family dwelling of 2,869 square feet of living area in close proximity to the subject. The evidence indicates each comparable had a similar sized basement and most had a 452 square foot garage. Other slight variations of fireplace and/or patio amenities were noted for some of the comparables, but the record is incomplete as the property record cards were not provided for all of the comparables presented by the board of review. Thus, taking the foregoing into consideration, the comparables most similar to the subject in size and amenities were the appellants' comparables and board of review comparables #3, #4 and #5; these properties had improvement assessments ranging from \$63,852 to \$76,585 or from \$22.26 to \$26.69 per square foot of living area while the subject

---

<sup>1</sup> As set forth in Section 1910.50(a) of the Board's Rules, "Each appeal shall be limited to the grounds listed in the petition filed with the Board. (Section 16-180 of the Code)." (86 Ill. Admin. Code, Sec. 1910.50(a)). The Board has been lenient in this matter in considering the appellants' appeal based on lack of uniformity rather than on the market value as shown by the sales prices of the comparables and as marked on the Residential Appeal form.

had an improvement assessment of \$73,638 or \$25.67 per square foot of living area which is within the range established by the most similar comparables on this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by these most comparable properties contained in the record. On the basis of the assessment equity information submitted by the parties, the Board finds that the evidence has not demonstrated that the subject property is assessed in excess of what equity would dictate. Therefore, the Property Tax Appeal Board finds that no reduction of the subject's assessed valuation is warranted.

When an appeal is based on assessment inequity, the appellants have the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Illinois Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill. 2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity . . . prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation omitted.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call . . . for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation omitted.]" *Id.* at 401.

In this context, the Illinois Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill. 2d at 21. The Property Tax Appeal Board finds the subject property was purchased in August 2006 for \$323,630 or \$112.80 per square foot of living area including land

and the subject property has an improvement assessment of \$25.67 per square foot of living area, which is within the range of the most similar comparable properties presented. The Board further finds the most similar comparable properties as discussed above sold between February 2006 and October 2006 for prices ranging from \$273,130 to \$318,950 or from \$95.20 to \$111.17 per square foot of living area including land. The Board finds the subject's per square foot improvement assessment is within the range of the per-square-foot improvement assessments of these most similar comparables despite the fact that the subject's purchase price was slightly higher than all of the comparables on a per-square-foot basis including land. Thus, the Board finds that no reduction in the subject's assessment is warranted on this record where the subject's assessment is within the range of the most similar comparables set forth earlier and the assessment is well justified giving consideration to the credible market evidence contained in the record which establishes that the subject was sold at the higher end of the range of recent sale prices of similar properties. Furthermore, the subject's 2007 assessment reflects a market value of \$287,332 which is substantially below its recent purchase price of \$323,630.

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, 169 N.E.2d 769 (1960). Although the comparables presented by the parties 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 in this record.

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

*Mark Morris*

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 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.