



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

APPELLANT: Theodore & Cynthia Lawnicki
DOCKET NO.: 07-02645.001-R-1
PARCEL NO.: 02-27-203-012

The parties of record before the Property Tax Appeal Board are Theodore & Cynthia Lawnicki, 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: \$30,343
IMPR: \$120,707
TOTAL: \$151,050**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling of frame and masonry exterior construction containing 3,306 square feet of living area. The dwelling is 7 years old and features include a full, unfinished basement, central air conditioning, a fireplace, and an attached three-car garage of 721 square feet of building area. The property also has a fiberglass in-ground pool and is located in Hampshire, Rutland Township, Kane County.

Appellant Theodore Lawnicki appeared before the Property Tax Appeal Board on behalf of the appellants contending unequal treatment in the assessment process regarding the improvement assessment of the subject property; no dispute was raised concerning the land assessment. In support of the contention, the appellants submitted information on three comparable properties located in the same subdivision; specific locations were depicted on an aerial photograph of the area. As set forth in a grid analysis, the comparables were described as two-story frame and masonry dwellings that were 4 or 5 years old. The comparable dwellings range in size from 3,620 to 4,442 square feet of living area and feature a full, unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 802 to 919 square feet of building area. The

comparables have improvement assessments ranging from \$120,190 to \$147,458 or \$32.94 and \$33.20 per square foot of living area. The subject's improvement assessment is \$120,707 or \$36.51 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

On cross-examination, appellant Lawnicki testified that in gathering data for this appeal he was unable to locate similar two-story dwellings in his area that were more similar in living area square footage to the subject dwelling.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$151,050 was disclosed. In support of the subject's assessment, the board of review presented a spreadsheet of twelve properties, including the subject, which were within 100 square feet of the subject's dwelling size and located in the subject's subdivision.

As set forth in the spreadsheet, the eleven comparable properties were all two-story dwellings which were built between 1996 and 2004. The dwellings range in size from 3,234 to 3,399 square feet of living area with the only feature noted in the spreadsheet: attached garages which range in size from 312 to 895 square feet of building area. No other specific amenities were noted and no property record cards were submitted by the board of review. As listed in the spreadsheet these properties have improvement assessments ranging from \$115,435 to \$144,568 or from \$35.18 to \$43.86 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal at hearing, appellant Theodore Lawnicki contended that his three comparables presented on appeal show inequity in assessment and should be sufficient for a reduction in the subject's assessed value.

After hearing the testimony and considering the record, 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 appellants contend 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 appellants have not met this burden.

The parties submitted a total of fourteen suggested comparable properties to support their respective positions in this matter. The Board has given less weight to appellants' comparables #2 and #3 due to their significantly larger living area square footage

as compared to the subject. The Board has also given less weight to the board of review's final comparable in the spreadsheet which, as properly noted by the board of review representative, appears to be an "outlier" at \$43.86 per square foot of living area. Based on the evidence presented, the Board finds the remaining eleven comparables submitted by both parties were similar to the subject in location, size, style, 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 \$115,435 to \$166,957 or from \$33.20 to \$39.87 per square foot of living area. The subject's improvement assessment of \$120,707 or \$36.51 per square foot of living area is within the range established by these comparables. Moreover, the subject's assessment is less on a per-square-foot basis than board of review comparable #10 (PIN 02-27-203-001) which, like the subject, is a two-story frame and masonry dwelling, only one year older, with an additional 21 square feet of living area and a virtually identical sized garage, but a higher improvement assessment of \$39.87 per square foot of living area. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds based on the evidence in the record the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

While the appellant Theodore Lawnicki repeatedly reiterated at hearing his contention that the presentation of three comparables should be sufficient to establish his lack of uniformity argument, he has failed to recognize the further requirement to show "the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." (86 Ill. Admin. Code, Sec. 1910.65(b)). Each of the appellants' comparables were 300 to 1,136 square feet larger than the subject dwelling. Likewise appellants' comparable #3 had a substantially larger basement than the subject.

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

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.