



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

APPELLANT: Thomas Simonian
DOCKET NO.: 07-02961.001-R-1
PARCEL NO.: 12-10-252-022

The parties of record before the Property Tax Appeal Board are Thomas Simonian, 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: \$154,616
IMPR: \$133,497
TOTAL: \$288,113**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 144,655 square feet or 3.32-acres has been improved with a one-story single-family dwelling of frame and masonry construction containing 3,423 square feet of living area. The dwelling was built in 1956 and features a full basement which has 1,100 square feet of finished area, central air conditioning, two fireplaces, and an attached three-car garage of 1,300 square feet of building area. The property also has a swimming pool and is located in Geneva, Geneva Township, Kane County.

The appellant appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process with regard to the subject's improvement assessment; no dispute was raised concerning the land assessment. However, at hearing due to the response of the township assessor, the appellant noted that he believed he is being unfairly assessed due to the size of the subject parcel.¹

¹ The subject parcel has an assessment of \$1.07 per square foot of land area. Examining the data submitted by the appellant, the four suggested comparables have land sizes ranging from 30,056 to 53,153 square feet and land assessments ranging from \$64,277 to \$129,235 or from \$1.21 to \$3.12 per square foot of land area. Even though the appellant did not contest the land

In support of the improvement inequity argument, the appellant submitted a grid analysis of four comparable properties described as one-story frame or frame and masonry dwellings which were built between 1937 and 1966. The comparable dwellings range in size from 2,092 to 3,437 square feet of living area. Features include basements, one of which has 1,300 square feet of finished area, one or three fireplaces, and two-car to four-car garages. Three of the comparables have central air conditioning. The comparables have improvement assessments ranging from \$58,968 to \$120,120 or from \$28.19 to \$35.91 per square foot of living area. The subject's improvement assessment is \$133,497 or \$39.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$106,729 or \$31.18 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 \$288,113 was disclosed. In support of the subject's assessment, the board of review submitted a letter from the township assessor and a multi-page grid analysis of five comparables along with a grid reiterating the appellant's comparables.

In the letter from Aubrey Pratte, Geneva Township Assessor, it was stated that due to differences among the 43 parcels in the subject's area where the dwellings range in size from 1,688 to 8,974 square feet of living area, "[t]he area does not lend itself to mass appraising due to the above lack of uniformity in style, size, age and lot size." Moreover, the township assessor further wrote with regard to the four comparables suggested by the appellant:

The comparables have lot sizes from 30,000 to 53,153 sf. The subject has 144,655 sf. A difference in lot size of this amount distorts the building per sq foot value. And renders this type of analysis useless.

No further explanation for the assessor's latter remarks in the letter was provided during the hearing.

In the grid, the board of review presented descriptions and assessment information on five comparable properties consisting of a raised ranch, a one-story, and three two-story single family frame, stucco, or frame and masonry dwellings that were built between 1870 and 1994. The dwellings range in size from 1,816 to 5,553 square feet of living area. Features include a basement, one of which is a walkout style with finished area and a bathroom; four have central air conditioning and four have one or two fireplaces. Three comparables have garages and one has a carport. One comparable also has a swimming pool. These properties have improvement assessments ranging from \$137,238 to

assessment specifically, the Board finds that the subject has a lower per-square-foot land assessment than the comparables presented.

\$216,567 or from \$39.00 to \$88.17 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

On cross-examination, the board of review representative testified that in determining comparability, the first criteria considered is living area square footage, followed by similarity in story height (design), location, and then amenities.

In written rebuttal, the appellant addressed the letter from the Geneva Township Assessor and contended that a portion of his property is considered in the flood plain and cannot be built upon. Thus, the buildable square footage of the subject parcel is about 40,000 square feet and therefore comparable to the properties presented by the appellant in this appeal.

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.

The parties submitted a total of nine comparables for consideration by the Property Tax Appeal Board to support their respective positions. The Board has given less weight to appellant's comparables #2 and #4 due to their smaller living area square foot sizes as compared to the subject. Likewise, the Board has given less weight to board of review comparables #2, #3 and #5 because these three comparables are two-story dwellings as compared to the subject's one-story design and as to comparable #3 due to its age and as to comparable #5 due to its size as compared to the subject. The Board finds the remaining four comparables submitted by both parties 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 \$28.20 to \$88.17 per square foot of living area. The subject's improvement assessment of \$39.00 per square foot of living area is within the range established by these most similar comparables and near the lower end of the range. In further analyzing the comparables, appellant's comparable #3 is less similar to the subject due to its age. The subject property is most similar to appellant's comparable #1, but with the subject having slightly superior features of a larger garage, an additional half bath and a swimming pool, but the subject is older and has one less fireplace; the assessor does not have a finished basement noted

for appellant's comparable #1 with an assessment of \$35.91 per square foot of living area. 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

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.