



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

APPELLANT: Steven Bytnar
DOCKET NO.: 07-02972.001-R-1
PARCEL NO.: 02-07-135-015

The parties of record before the Property Tax Appeal Board are Steven Bytnar, 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: \$ 18,326
IMPR.: \$ 55,692
TOTAL: \$ 74,018

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 1,546 square feet of living area that was built in 2006. Features include an unfinished basement, central air conditioning, a three-season room and a 500 square foot attached garage. The subject dwelling is commonly known as a Fox A model dwelling.

The appellants appeared before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this claim, the appellant submitted an equity analysis of three suggested comparables located in close proximity to the subject. The comparables consist of one-story frame dwellings that were built in 2003 and 2004. The comparables have an unfinished basement, central air conditioning and attached garages that contain 427 or 428 square feet. The dwellings contain from 1,539 to 1,720 square feet of living area and have improvement assessments ranging from \$47,574 to \$53,870 or from \$27.98 to \$35.00 per square foot of living area. The subject property has an improvement assessment of \$55,692 or \$36.02 per square foot of living area.

The appellant argued comparables 1 and 2 are Fox B model dwellings, which cost \$2,900 more than the base cost of Fox A model dwelling like the subject. In addition the appellant argued comparables 1 and 2 also have an additional "garden room" that cost an additional \$10,000, which the subject does not enjoy. The appellant argued comparables 2 and 3 are Fox C model dwellings, which cost \$3,900 more than the base cost of Fox A model dwelling. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$74,018 was disclosed. In support of the subject's assessment, the board of review submitted two spreadsheets with limited descriptions of 50 suggested Fox A, B or C model dwellings that are located within the subject's subdivision. The board of review submitted property record cards and focused on six of the 50 comparables in support of the subject's assessment.

The six comparables consist of one-story frame; Fox A, B or C model dwellings that were built from 2003 to 2006. Five comparables have full or partial unfinished basements and one comparable has a finished basement. The comparables contain central air conditioning and attached garages that range in size from 420 to 507 square feet. The dwellings range in size from 1,539 to 1,684 square feet of living area and have improvement assessments ranging from \$53,870 to \$73,829 or from \$35.00 to \$43.84 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 no reduction in the subject's improvement assessment is warranted.

The appellant 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 appellant has not overcome this burden of proof.

The parties submitted descriptions and assessment data for 10 suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparable 6 submitted by the board of review due to its finished basement, unlike the subject. The Board finds the remaining nine comparables are most similar to the subject in age, design, size, and features. They have improvement assessments ranging from

\$47,574 to \$66,111 or from \$27.98 to \$39.26 per square foot of living area. The subject property has an improvement assessment of \$55,692 or \$36.02 per square foot of living area, which falls at the lower end the range established by the most similar comparables contained in this record. Therefore, no reduction in the subject's assessment is 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 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 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.

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. Guit

Chairman

Member

Mark Morris

Member

Member

William 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: September 24, 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.