



**AMENDED**

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

APPELLANT: Michael Rodina  
DOCKET NO.: 07-02974.001-R-1  
PARCEL NO.: 01-05-100-031

The parties of record before the Property Tax Appeal Board are Michael Rodina, 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:** \$ 40,223  
**IMPR.:** \$ 84,926  
**TOTAL:** \$ 125,149

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one and one-half story brick dwelling containing 2,354 square feet of living area that was built in 1988. Features include an unfinished basement, central air conditioning, a fireplace, a 615 square foot attached garage and a 3,000 square foot airplane hangar. The subject parcel contains 33,200 square feet of land area. The subject property is located in the Casa De Aero subdivision, a private residential airpark for light aircraft, in Hampshire, Hampshire Township, Kane County.

The appellant appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments as the basis of the appeal. In support of the inequity claim, the appellant submitted photographs, internet based property description sheets and an equity analysis of four suggested comparables. Comparables 1 and 2 are located a few miles from the subject in a different subdivision. Comparables 3 and 4 are located in close proximity within the subject's subdivision. The comparables consist of one, two-story

style and three, part one and part two-story style frame or frame and brick dwellings that were built from 1926 to 1992. Three comparables have unfinished basements and one comparable has a crawl space foundation. Other features include central air conditioning and attached garages that contain 590 to 1,011 square feet. Only comparable 4 has an airplane hangar like the subject. The dwellings range in size from 2,806 to 4,268 square feet of living area. The comparables have improvement assessments ranging from \$58,000 to \$98,561 or from \$17.05 to \$32.20 per square foot of living area. The subject property has an improvement assessment of \$84,926 or \$36.08 per square foot of living area.

The comparables are situated on lots that range in size from 33,200 to 187,308 square feet of land area and have land assessments ranging from \$25,288 to \$41,119 or from \$.15 to \$1.21 per square foot of land area. The subject property has a land assessment of \$40,223 or \$1.21 per square foot of land area. The evidence further disclosed comparable 1 has an unknown amount of farmland.

The appellant testified he chose assessment comparables 1 and 2 to demonstrate all the properties in the subject's subdivision are over-assessed. Based on this evidence, the appellant argued the subject property is inequitably assessed and requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$125,149 was disclosed. In support of the subject's assessment, the board of review submitted an assessment analysis of three suggested comparables prepared by the township assessor. The comparables consist of a split-level; a part one and part two-story; and a two-story style frame dwellings that were built from 1972 to 1982. Two comparables have unfinished basements. All the comparable have central air conditioning and attached garages that range in size from 665 to 678 square feet. One comparable has a fireplace. All the comparables have airplane hangars that range in size from size from 2,520 to 2,928 square feet of building area. The dwellings range in size from 2,223 to 3,651 square feet of living area. The comparables have improvement assessments ranging from \$104,472 to \$117,809 or from \$32.27 to \$47.00 per square foot of living area.

The comparables have land assessments ranging from \$40,223 to \$41,119, but their land sizes were not disclosed. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In rebuttal and during testimony throughout the hearing, the appellant argued the assessor included the value of personal property and intangible assets in the assessed value of homes within the subject's subdivision. These items include gasoline, cash, engineering and maintenance instrument approaches for bad weather operation, and tractor and related equipment for runway

maintenance. He based this claim on the comparable sales contained in the board of review's evidence. The appellant noted that in 2008 the board of review agreed the runway was incorrectly assessed. The appellant claimed the runway was assessed twice: once in the assessed value of the 45 individual lot owners and a second separate parcel that had an assessment of \$67,477. The land assessment associated with the runway was reduced to \$1 in 2008. The subject assessment was not effected in 2008. In further support of the assessment reduction request, the appellant attached a list of 5 tables showing calculations and deductions of the purported runway assessment and personal property amounts.

In response, the board of review argued only real estate within the subject's subdivision is assessed, not any gasoline or other personal property as outlined by the appellant.

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 land or improvement assessment is warranted.

First, the Board finds the appellant did not submit any credible evidence and this record is void of any evidence that demonstrates Kane County Assessment Officials assessed personal property as real estate. Therefore, this aspect of the appellant's appeal was given no merit.

The appellant also 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 evidence, the Board finds the appellant has not overcome this burden of proof.

The parties submitted descriptions and assessment data for seven suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board finds none of the comparables are particularly similar to the subject due to significant differences in size, age design and features. Notwithstanding these differences, the Board placed less weight on comparables 1 and 2 submitted by the appellant due to their distant location when compared to the subject. In addition, comparable 2 is considerably older when compared to the subject.

Of the five remaining comparables, the Property Tax Appeal Board finds comparable 2 submitted by the board of review is most similar in size when compared to the subject at 2,223 square feet of living area. The Board recognizes board of review comparable 2 is a split-level style dwelling compared to the subject's one

and one-half story design. The Board finds board of review comparable 2, which is 13 years older than the subject, has an improvement assessment of \$104,472 or \$47.00 per square foot of living area, which lends support to the subject's improvement assessment of \$84,926 or \$36.08 per square foot of living area.

The other four remaining comparables are located in the subject's subdivision. They contain from 3,126 to 4,268 square feet of living area, considerably larger than the subject, and vary in design when compared to the subject. In addition, two comparables are considerably older than the subject. Comparable 3 submitted by the appellant does not have an airplane hangar like the subject and was given reduced weight in the Board's final analysis. The Board finds the three remaining comparables that are located in the subject's subdivision have improvement assessments ranging from \$98,561 to \$117,809 or from \$24.33 to \$35.00 per square foot of living area. After considering necessary adjustments to the comparables for the aforementioned differences when compared to the subject, the Board finds the subject's improvement assessment of \$84,926 or \$36.08 per square foot of living area is supported and no reduction is warranted.

With respect to the subject's land assessment, the Board finds the appellant submitted land assessment data on four suggested comparables. The board of review provided the land assessment amounts for its comparables, but failed to provide their land sizes for analysis. Therefore, the board of review's land comparables were given little weight. The Board placed diminished weight on comparables 1 and 2 submitted by the appellant due to their distant location and larger size when compared to the subject. The Board further finds appellant's comparables 3 and 4 are more similar to the subject in size and location. These comparables contain 33,200 and 48,678 square feet of land area and have land assessments of \$40,233 and \$41,119 or \$.85 and \$1.21 per square foot of land area. The subject property contains 33,200 square feet of land area and has a land assessment of \$40,233 or \$1.21 per square foot of land area, which is supported by the most similar land comparables contained in this record. Therefore, no reduction in the subject's land 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. Therefore, the Property Tax Appeal Board finds

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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 M. Louie*

Member

*Shawn R. Lerski*

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 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.