



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

APPELLANT: David & Kathleen Weede  
DOCKET NO.: 07-02976.001-R-1  
PARCEL NO.: 11-12-203-011

The parties of record before the Property Tax Appeal Board are David & Kathleen Weede, the appellants, by attorney Richard L. Williams, of Law Offices of Richard L. Williams, P.C. of Geneva; 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:** \$31,192  
**IMPR.:** \$131,996  
**TOTAL:** \$163,188

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 10,000 square feet has been improved with a two-story frame single-family dwelling built in 1999. The dwelling contains 3,312 square feet of living area and features a full unfinished basement, central air conditioning, a fireplace, and a three-car garage. The property also features a 210 square foot screened in porch and is located in Geneva, Blackberry Township, Kane County.

The appellant David Weede appeared before the Property Tax Appeal Board on behalf of the appellants and without his counsel of record arguing unequal treatment in the assessment process as the basis of the appeal. While the appellants had provided some sales data for the three comparables set forth in a grid analysis, only comparable #1 had recent sale data and one recent sale is insufficient evidence from which to argue the market value of the subject property.

In support of the inequity argument, the appellants submitted information on three comparable properties described as two-story frame dwellings that range in age from 8 to 10 years old. The comparable dwellings range in size from 3,148 to 3,388 square feet of living. Features include full finished basements ranging in size from 1,704 to 1,747 square feet of building area, central air conditioning, a fireplace, and a three-car garage. The comparables have improvement assessments ranging from \$118,432 to \$133,657 or from \$34.96 to \$42.46 per square foot of living area. The subject's improvement assessment is \$131,996 or \$39.85 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$117,913 or \$35.60 per square foot of living area.

The appellants also disputed the land assessment and provided data that these same three comparables had land areas ranging from 10,447 to 13,217 square feet of land area. The land assessments for the comparables ranged from \$30,420 to \$31,192; the subject has a land assessment of \$31,192. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$30,420.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's assessment of \$163,188 was presented. In support of the subject's assessment, the board of review presented a letter from the township assessor along with various grids that compared similar model homes in the subject's subdivision; at hearing, the board of review requested that the grid with the subject and eight comparables be analyzed for uniformity of assessment. At hearing, the board of review also acknowledged that this grid listed assessments prior to the application of the township multiplier of 1.0386.

The eight suggested comparables were identified as Franklin, Franklin I and Franklin IV model homes like the subject's Franklin model. The comparables were built between 2002 and 2005 and were each two-story dwellings that ranged in size from 3,247 to 3,490 square feet of living area. The comparables had equalized improvement assessments ranging from \$130,899 to \$145,213 or from \$39.49 to \$41.90 per square foot of living area.

As to the land assessment, these same eight comparables had parcels ranging in size from 10,400 to 16,455 and had equalized land assessments ranging from \$25,761 to \$35,851. As set forth in a grid submitted by the assessor, land in the subject's subdivision was assessed on a site basis; the subject parcel fell within the lot size ranging from 6,001 to 11,000 square feet of land area with an equalized assessed value of \$25,761. All lots bordering a golf course, wetland, park and/or open space receive a premium of \$5,432 added to the base lot assessment. The subject lot was deemed to be a premium lot. Appellants' comparable #3 was a similar premium lot and received an identical land assessment to the subject; of the eight comparables presented by the board of review, three were premium lots based on the site value assigned plus the premium addition.

At hearing, the Blackberry Township Assessor Uwe Rotter testified that the subject's improvement assessment is slightly higher than appellant's comparable #1 due to the subject's enclosed screen porch and larger deck which are superior amenities as compared to this property. As a result of the evidence presented, the board of review requested confirmation of the subject's assessment.

On cross-examination, the assessor testified that the official records for appellants' comparable #1 do not reflect a finished basement and therefore, that property has not been assessed for that feature.

In rebuttal, appellant David Weede testified that his comparable #1 was located across the street from the golf course, has a park on the other side and being situated on a corner, appellant argued this property should be deemed a premium lot. Moreover, appellant disputed the characterization of his lot on the golf course as a premium lot due to the frequency of broken windows and inability to allow his children to play in the backyard due to the fear of incoming golf balls.

After hearing the testimony and reviewing 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 that the appellants have failed to support the contention of 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 that the appellants have failed to overcome this burden.

The parties submitted a total of eleven comparables for the Board's consideration. The land assessment data establishes that land is assessed on a site value basis with a uniform premium addition if the parcel borders "open space." While appellants disputed that their comparable #1 was not properly treated as a premium lot, the appellants failed to establish that the assessment of the land was not uniform with regard to assessing land on a site basis with an addition for those parcels deemed to be premium lots. After considering the evidence presented, the Property Tax Appeal Board finds that the subject's land assessment was equitable and no reduction is warranted.

As to the improvement assessment, the appellants provided greater detail regarding the amenities of the comparables than did the board of review. The eleven comparables had improvement assessments that ranged from \$34.96 to \$41.90 per square foot of living area. The subject's improvement assessment of \$39.85 per

square foot of living area is within this range. 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 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 appellants 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 appellants have 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 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: January 26, 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.