



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

APPELLANT: Suzanne Morgan
DOCKET NO.: 07-03041.001-R-1
PARCEL NO.: 02-07-135-013

The parties of record before the Property Tax Appeal Board are Suzanne Morgan, the appellant; and the Kane County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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.: \$43,986
TOTAL: \$62,312**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling built in 2006. The subject contains 1,684 square feet of living area. Features include central air-conditioning and a garage containing 420 square feet of building area. The subject is a "Fox" model dwelling located in Sun City, Huntley, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subject's land assessment. In support of the inequity argument, the appellant submitted a grid analysis of four suggested comparable properties. The comparables are one-story frame dwellings that were built from 2002 to 2006.¹ Each comparable is located within 4 blocks of the subject, in the same neighborhood as the subject and is the same model as the subject. Two of the comparables have a finished basement and each has a garage ranging from 428

¹ The appellant's grid analysis incorrectly listed the age and square footage of living area.

to 470 square feet of building area. Each comparable has central air-conditioning and one has a fireplace. The comparables contain either 1,684 or 1,666 square feet of living area and have improvement assessments ranging from \$43,975 to \$51,671 or from \$26.12 to \$30.69 per square foot of living area. The subject property has an improvement assessment of \$55,056 or \$32.69 per square foot of living area.

The appellant testified that her comparable #1 was exactly similar to the subject despite the three-year age difference. 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 \$73,382 was disclosed. In support of the subject's assessment, the board of review presented a spreadsheet containing 32 comparable properties.² The comparables were one-story frame and brick dwellings built from 2003 to 2007. The subject is described as having a frame and brick exterior. Each comparable has central air-conditioning, one has a fireplace and each has a garage containing 420 square feet of building area. The comparables are described as having a garden room, bay window with no basement, similar to the subject. Each comparable contains 1,684 square feet of living area and has an improvement assessment ranging from \$41,227 to \$65,963 or from \$25.23 to \$39.17 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 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 overcome this burden.

The parties submitted 32 assessment comparables for the Board's consideration. The Board gave diminished weight to comparables #3 and #4 submitted by the appellant because they contain a finished basement which the subject does not have. The Property Tax Appeal Board finds the remaining 30 comparables to be almost exact replicas of the subject when considering location, age, size, design and features. They have improvement assessments ranging from \$41,227 to \$54,978 or from \$25.23 to \$39.17 per

² The board of review was ordered to submit a detailed grid analysis of all 32 comparables contained in the spreadsheet.

square foot of living area. The subject property has an improvement assessment of \$55,056 or \$32.69 per square foot of living area, which falls within the range established by the most similar assessment comparables. However, the Board finds 25 of the 32 most similar comparables have improvement assessments ranging from \$41,227 to \$54,978 or from \$25.23 to \$32.65 per square foot of living area, which is less than the subject. Thus, the Property Tax Appeal Board finds the best evidence in this record establishes a consistent pattern of assessment inequity by clear and convincing evidence. The appellant testified that her comparable #1 was most similar to the subject even though it was three-years older. The board of review did not refute this testimony with evidence to justify the significant assessment discrepancy between these two properties which the Board finds are almost exact replicas of each other. This comparable had an improvement assessment of \$26.12 per square foot of living area which is significantly less than the subject. Therefore, the Board finds a reduction in the subject's improvement assessment is justified.

Based on this analysis, the Property Tax Appeal Board finds the appellant has demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a 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: August 20, 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.