



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

APPELLANT: Roger & Janice Murphy  
DOCKET NO.: 07-03043.001-R-1  
PARCEL NO.: 02-28-477-002

The parties of record before the Property Tax Appeal Board are Roger & Janice Murphy, the appellants; and the Kendall 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 Kendall County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$23,000  
IMPR.: \$73,231  
TOTAL: \$96,231**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story brick and frame dwelling that is 14 years old and contains 2,496 square feet of living area. Amenities include a full unfinished basement, central air conditioning, a fireplace, a three season porch and a 675 square foot attached garage.

Appellant, Roger Murphy, appeared on behalf of the appellants before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment. In support of the inequity claim, the appellants submitted four suggested comparables. The comparables were located from across the street to two blocks from the subject. However, testimony elicited during the hearing indicates three of the comparables are located in a different subdivision. The appellants also submitted property record cards and photographs of the suggested comparables. The comparables consist of two-story brick and frame dwellings that were built in 2002 and range in size from 2,924 to 4,210 square feet of living area. One comparable is reported to have a full finished basement. Other features

include central air conditioning, one fireplace, and three car garages ranging in size from 616 to 1,070 square feet. The comparables have improvement assessments ranging from \$74,502 to \$102,216 or from \$24.28 to \$26.17 per square foot of living area. The subject property had an improvement assessment of \$73,231 or \$29.34 per square foot of living area based on the subject containing 2,496 square feet of living area.<sup>1</sup>

The appellants also submitted four packets of assessment information to further bolster the claim the subject property was inequitably assessed. Packet 1 consists of an analysis of all homes in the Teri Lane subdivision and refutes the property characteristics such as square footage, exterior construction and design as depicted on the spreadsheet. Packet 2 depicts two homes that sold in 2004 with market value increases of 18.9% and 21.9% as reflected in their individual assessments. The date of assessment was not disclosed. Packet 3 illustrated the difference between fair market values for homes less than 10 years old and those properties over 10 years old. Packet 4 depicts that the square footage information of homes changed in 2007, however, the improvement assessments remained unchanged. Based on this evidence, the appellants requested a reduction in the subject property's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$96,231 was disclosed. The board of review called Raymond J. Waclaw, the Bristol Township Assessor, as a witness. Waclaw testified that the appellants' comparables #2, #3 and #4 were in a different neighborhood, called Heartland, which he considered inferior to the appellants' neighborhood. The assessor further testified that properties located in the Heartland subdivision are not similar to the subject, noting the subject is located in a subdivision with custom built homes.

The assessor acknowledged properties within the subject's subdivision received significant assessment increases due to a general reassessment in Bristol Township for 2006 and remained the same for 2007. Waclaw testified that the subject's size was changed from 2,488 to 2,496 square feet after a review of the blueprint drawings and/or from taking laser measurements. Waclaw testified that the information recorded on the spreadsheet was correct, even though, it may conflict with the information on the property record cards. In support of the subject's assessment, the board of review submitted an assessment analysis of 30 suggested comparables located in close proximity along the subject's street. They consist of four, one and one-half story style; five, one-story style; and 21, two-story style dwellings of frame or brick and frame exterior construction that are from 1 to 21 years old. Features include full or partial basements,

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<sup>1</sup> The subject's property record card depicts the subject contains 2,448 square feet of living area. This discrepancy was clarified in the board of review's presentation of its evidence.

central air conditioning, one fireplace, and garages ranging in size from 460 to 1,804 square feet. The dwellings range in size from 1,855 to 4,256 square feet of living area and have improvement assessments ranging from \$54,386 to \$126,732 or from \$28.59 to \$35.49 per square foot of living area. The board of review also detailed three comparables in a grid analysis consisting of two-story brick and frame dwellings that ranged from 15 to 18 years old. Each had a fireplace, full basement and a garage. Each of these comparables were located in the Teri Lane subdivision. The detailed comparables had improvement assessments ranging from \$69,606 to \$70,714 or from \$28.98 to \$29.14 per square foot of living area. The subject property has an improvement assessment of \$73,231 or \$29.34 per square foot of living area.

The board of review requested the Property Tax Appeal Board take notice of its prior decision regarding the subject in Docket Number 06-01550.001-R-1. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellants submitted arguments indicating the subject's subdivision incurred assessment increases at a higher percentage than other properties in close proximity. In addition, the appellants reiterated their argument regarding errors in the square footage calculations.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellants' argument was unequal treatment in the assessment process or a lack of uniformity in the subject's assessment. 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 appellants have not met this burden.

The appellants argued the subject's assessment increase from the prior assessment year is not equitable considering the assessment increases of other properties located in a neighboring subdivision on a percentage basis. The Property Tax Appeal Board gave this argument little merit. The Board finds this type of argument is not a persuasive indicator demonstrating the subject property was inequitably assessed by clear and convincing evidence. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. The actual assessment amounts together with their salient

characteristics must be analyzed and compared with other similar properties to make a determination on whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and their prior year's assessments.

The Board initially finds the best evidence of the subject size is found in the credible testimony offered by the Bristol Township Assessor, Raymond Waclaw. His testimony was that the subject's size was corrected after review of the blueprint drawings and/or laser measurement. The appellants did not refute this testimony. Therefore, the board finds the subject contains 2,496 square feet of living area. The Property Tax Appeal Board further finds the parties submitted detailed assessment information for seven suggested comparables. The Board gave less weight to the 30 comparables submitted by the board of review in a spreadsheet format. The Board finds the appellants pointed out various errors within the spreadsheet, which the board of review did not refute. The Board also gave less weight to the comparables submitted by the appellants due to their location in a different subdivision when compared to the subject and/or their difference in size when compared to the subject. In addition, the Board also gave less weight to the board of review's comparable #3. The appellants' rebuttal evidence depicts this property is under appeal before the Property tax Appeal Board. The board of review did not refute this assertion. The Property Tax Appeal Board finds the remaining two detailed comparables submitted by the board of review to be most representative of the subject in location, age, size, design and features. These two comparables have improvement assessments of \$70,240 and \$70,714 or \$28.98 and \$29.14, respectively, per square foot of living area. The subject property has an improvement assessment of \$73,231 or \$29.34 per square foot of living area. The Board finds the subject's improvement assessment is only slightly above these two comparables and is justified by its superior features such as newer age, size and larger garage area. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction 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 disclosed that properties

located in similar geographic areas 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.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not 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 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

*Shawn 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: February 18, 2011

*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.