



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

APPELLANT: Daniel & Carol Pickert
DOCKET NO.: 07-03045.001-R-1
PARCEL NO.: 02-28-453-019

The parties of record before the Property Tax Appeal Board are Daniel & Carol Pickert, 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.: \$69,641
TOTAL: \$92,641

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story brick and frame dwelling that is 18 years old and contains 2,394 square feet of living area. Amenities include a full unfinished basement of 1,240 square feet of building area, central air conditioning, a fireplace, and a 736 square foot attached three-car garage. The property is located in Yorkville, Bristol Township, Kendall County.

The appellants appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments. In support of the inequity claim, the appellants submitted six suggested comparables which were said to be located from across the street to within three blocks of the subject property. The comparables were described as two-story frame or frame and masonry dwellings that were built from 2001 to 2006. Three comparables have full or partial basements with one comparable having a finished basement. Five comparables are described as having central air-conditioning, five have a

fireplace and a two or three-car garage. The dwellings were reported to range in size from 2,924 to 4,210 square feet of living area.¹ The comparables were also reported to have improvement assessments ranging from \$74,502 to \$102,216 or from \$24.27 to \$26.16 per square foot of living area. Applying the corrected square footage as shown on the property record card for appellant's comparable #1 indicated a range in size from 2,924 to 3,782 square feet of living area with improvement assessments ranging from \$25.06 to \$29.84. The subject property had an improvement assessment of \$69,641 or \$29.09 per square foot of living area. Based on this evidence, the appellants requested a reduction in the improvement assessment to \$62,018 or \$25.91 per square foot of living area.

To demonstrate the subject's land assessment was not uniform, the appellants used the same six comparables. The comparables had parcels ranging from approximately 10,000 to 19,928 square feet of land area. One comparable had a land assessment of \$23,000, similar to the subject, while each of the other comparables had a land assessment of \$20,000. The subject has approximately 18,990 square feet of land area a land assessment of \$23,000. Based on this evidence, the appellants requested a reduction in the subject property's land assessment to \$20,000.

The appellants also submitted three packets of assessment information to further bolster the claim the subject property is inequitably assessed. Packet #1 contains the six suggested comparables described above.

Packet 2 consists of a spread sheet depicting numerous errors in the property characteristic descriptions for homes located in the Teri Lane subdivision.

Packet 3 depicts changes in the square footage calculations from 2006 to 2007 for two properties and the difference between the 2007 assessed square footage as compared to the square footage found on the blueprints for six properties. During the hearing the parties agreed the subject contained 2,394 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$92,641 was disclosed. As an initial matter, the board of review requested that the Property Tax Appeal Board take judicial notice of its prior decision regarding the subject property in Docket No. 06-01943.001-R-1. The board of review called Raymond J. Waclaw, the Bristol Township Assessor, as a witness. Waclaw has been the Bristol Township Assessor since 1993.

¹ During the hearing, the board of review disputed the reported size of appellants' comparable #1 as reported in the appellants' grid analysis. A copy of a corrected property record card was ordered to be submitted into the record by the hearing officer. The corrected property record card depicts appellants' comparable #1 contains 3,426 square feet of living area.

Waclaw testified that only one of the appellants comparables were within the subject's subdivision. With regard to the appellants' evidence, the assessor testified the subject property is in a subdivision with custom built homes with larger lots as compared to the surrounding subdivisions which, except for one, are not custom built. The board of review presented three comparable properties located on the same street as the subject property consisting of two-story dwellings ranging in age from 12 to 15 years old. The comparables contained either 2,281 or 2,400 square feet of living area. Features include basements, a fireplace, and a garage. The comparables had improvement assessments ranging from \$69,606 to \$70,180 or from \$29.00 to \$29.39 per square foot of living area. The subject has an improvement assessment of \$69,641 or \$29.09 per square foot of living area.

As to the land assessment inequity argument, the board of review reported the comparables contained either 19,834 or 19,928 square feet of land area. The land assessments were reported to be \$23,000 for each property, the same as the land assessment for the subject parcel.

In further support of the subject's assessment, the board of review submitted an assessment analysis of 30 suggested comparables located in close proximity and 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, 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. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

On cross-examination, Waclaw explained that land assessments of \$20,000 and \$25,000 per parcel in a nearby subdivision differed because it was a different subdivision than the subject property which had a land assessment of \$23,000.

In written rebuttal, appellants disputed some of the data in the grid of thirty comparables presented by the board of review. Appellants further pointed out in the rebuttal data presented that living area square footage on property record cards does not match the living area square footage reported by the board of review in their grid.

The appellants also outlined the percentage increases in improvement assessments for a number of properties in various subdivisions within Bristol Township from 2005 to 2006 and the changes in land assessments for those properties for the same time period.

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 a reduction in the subject property's improvement assessment is not 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 Property Tax Appeal Board finds the parties submitted assessment information for nine suggested comparables. The Board gave less weight to the comparables submitted by the appellants due to their location in a different subdivision when compared to the subject.

The Property Tax Appeal Board finds the remaining comparables submitted by the board of review to be most representative of the subject in location, age, size, design and features. These comparables have improvement assessments ranging from \$69,606 to \$70,180 or from \$29.00 to \$29.39 per square foot of living area. The subject property has an improvement assessment of \$69,641 or \$29.09 per square foot of living area, which falls well within the range established by the most similar comparables contained in this record. 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.

With respect to the subject's land assessment, the Board gave less weight to comparables #2, #3, #4, #5 and #6 submitted by the appellants due to their location in a different subdivision when compared to the subject. The Board further finds all of the comparables submitted by both parties which were located within the subject's subdivision have land assessments of \$23,000. Although lots differ in size, the assessor testified lots are uniformly assessed. Based on this evidence, the Board finds the subject lot is uniformly assessed at \$23,000 and 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 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 in this record.

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.