



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

APPELLANT: Richard & Judy Johnson
DOCKET NO.: 07-03046.001-R-1
PARCEL NO.: 02-28-477-003

The parties of record before the Property Tax Appeal Board are Richard & Judy Johnson, 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.: \$69,606
TOTAL: \$92,606

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling that was built in 1991 and contains 2,400 square feet of living area. Amenities include a full unfinished basement, central air-conditioning, a fireplace, a deck, and a 624 square foot two-car attached 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 assessment. In support of the inequity claim, the appellants submitted six suggested comparables. Their proximity in relation to the subject was said to be from across the street to a few blocks. Testimony elicited during the hearing indicates five of these comparables are located in a different subdivision than the subject. The appellants also submitted property record cards, a photograph and a map. The comparables consist of two-story brick and frame dwellings that were built from 2001 to 2006 and were reported to range in size from 2,924 to 4,210 square

feet of living area. During the hearing, it was apparent that the reported square footage for each comparable was taken from property record cards that were in error. Therefore, the Property Tax Appeal Board ordered the board of review to submit the updated property record cards for all of the comparables relied upon by each party in their respective grid analyses.¹ Based on the updated property record cards, the comparables ranged in size from 2,567 to 3,502 square feet of living area. Three comparables have a full or partial basement with one comparable having a finished basement. Four comparables have central air-conditioning, five have a fireplace and each has a two or three car garage. Again, based on the updated property record cards, the comparables have improvement assessments ranging from \$74,502 to \$102,216 or from \$23.83 to \$31.80 per square foot of living area. The subject property had an improvement assessment of \$69,606 or \$29.00 per square foot of living area.

To demonstrate the subject's land assessment was not uniform, the appellants relied upon the same suggested comparables as previously discussed. The comparables had parcels ranging from 9,576 to 19,928 square feet of land area and land assessments of \$20,000 or \$23,000, respectively. The subject property has a land assessment of \$23,000.

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 the six previously discussed comparables. Packet 2 depicted many inaccuracies that were contained within the spreadsheet of 30 comparables that was submitted by the board of review. The inaccuracies involved the reported size and exterior construction. In this packet, the appellants further compared the fair market value of older homes compared to newer homes located on the subject's street. Packet 3 focused on the incorrect square footage of various properties in comparison with blueprint drawings.

Following the submission of the updated property record cards for each comparable used by the appellants and the board of review, the appellants submitted additional arguments. The appellants argued the board of review's spreadsheet of 30 comparables still contained errors. The appellants also pointed out that the board of review's grid analysis contained various errors in size and exterior finish as compared with previously submitted property record cards.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$92,606 was disclosed. The board of review requested that the Property Tax

¹ The appellants were given 5-days to submit a response to the board of review's submission of the updated property record cards for all comparables entered into this record.

Appeal Board take notice of its prior decision in Docket No. 06-01942.001-R-1, which concerned the subject property. The board of review called Raymond J. Waclaw, the Bristol Township Assessor, as a witness, who has held that position since 1993.

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 containing city sewer and water as compared to the surrounding subdivisions. 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 18 years old. The comparables contained from 2,396 to 2,426 square feet of living area. Features include basements, a fireplace, and a garage. The comparables had improvement assessments ranging from \$69,641 to \$70,714 or from \$29.08 to \$29.24 per square foot of living area. The subject has an improvement assessment of \$69,606 or \$29.00 per square foot of living area.

As to the land assessment inequity argument, the board of review reported the comparables contained from approximately 18,990 to 19,928 square feet of land area. Each comparable had a land assessment of \$23,000, similar to 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.

In written rebuttal and as pointed out at hearing, the appellants disputed the percentage of increase in assessments for homes located in Teri Lane as compared with assessment increases for homes located in an adjacent subdivision. The appellants further reiterated their argument that the reported square footage for various properties were incorrect and were continually changing. In support of this argument, the appellant submitted a blueprint drawing of a home located in Teri Lane.

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 a 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 appellants also pointed out that the square footage of various properties as recorded by the board of review were incorrect and have been changed numerous times. The Property Tax Appeal Board finds the appellants have not established what the correct square footage of those properties should be. Thus, the appellants have merely attempted to throw doubt upon the measurements presented by the board of review in response to the appeal. The appellants have not, however, contested the recorded living area square footage of the subject property. The jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property on appeal (35 ILCS 200/16-180). The Board finds the board of review's reported square footage for the subject and each comparable submitted on its grid analysis matched the updated property record cards that were ordered to be produced and entered into the record. The Board finds the updated property record cards submitted into the record are the best evidence of the size of the subject and each detailed comparable submitted by each party. The Board finds the appellants called into question the data depicted on the 30 comparables submitted by the board of review in a spreadsheet, and therefore, the Board gave the spreadsheet data submitted by the board of review little weight in its analysis.

The Property Tax Appeal Board finds the parties submitted detailed assessment information for nine suggested comparables. The Board gave less weight to the comparables submitted by the appellants because they were dissimilar to the subject in location, size, basement area and/or age when compared to the subject. Even discounting the differences in size when compared to the subject, the appellants' comparables were still dissimilar in location, age and/or basement area. The Property Tax Appeal Board finds the remaining three comparables submitted by the board of review to be most representative of the subject in location, age, size, design and most features. These comparables have improvement assessments ranging from \$69,641 to \$70,714 or from \$29.08 to \$29.24 per square foot of living area. The subject property has an improvement assessment of \$69,606 or \$29.00 per square foot of living area. The Board finds the subject's improvement assessment falls below 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, again, 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 Board further finds the credible testimony and evidence revealed all lots along the subject's street 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.

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 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: 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.