



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

APPELLANT: Richard Doerr
DOCKET NO.: 07-03154.001-R-1
PARCEL NO.: 09-13-477-070

The parties of record before the Property Tax Appeal Board are Richard Doerr, the appellant; 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: \$26,664
IMPR.: \$124,334
TOTAL: \$150,998

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame and brick dwelling built in 1996. The subject is situated on a 14,723 square foot lot. The subject contains 2,113 square feet of living area. Features include one fireplace, central air-conditioning, a full, partially finished basement and a garage containing 410 square feet of building area.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis of seven suggested comparable properties.¹ The comparables are one-story or two-story frame, frame and stucco or brick and frame dwellings that were built from 1995 to 1998. Each comparable is described as being located in Royal Fox, same as the subject. Each comparable has a garage ranging from 402 to 467 square feet of building area. Each

¹ The appellant relied upon six comparables submitted by the board of review and his comparable #4 to support his position.

comparable has central air-conditioning and a fireplace. Four of the comparables have a full basement; three have a partial crawl space foundation, with comparable #1 having a finished recreation room. The comparables are located on lots ranging from 9,104 to 12,719 square feet of land area.² The comparables contain from 2,109 to 2,710 square feet of living area and have improvement assessments ranging from \$101,198 to \$124,068 or from \$45.32 to \$58.83 per square foot of living area. The subject property has an improvement assessment of \$124,334 or \$58.84 per square foot of living area. The comparables have land assessments ranging from \$26,994 to \$33,997.

The appellant argued that all of the comparables were superior to the subject except comparable #1 which was the same model as the subject. The appellant further argued that he does not have a true two-story home as the second story is open area. Further, the appellant argued that his square footage was incorrect, and should be 2,026 based on his blue print drawings and the builder's description. The builder was not present to testify regarding the subject's size. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$150,998 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing three suggested comparable properties located in Royal Fox. The comparable properties consist of two-story frame and brick dwellings that were built from 1996 to 1999. Each comparable has a basement with two having some finished basement area; each has central air-conditioning and a fireplace and each has a garage ranging from 422 to 425 square feet of building area. The comparables are situated on lots ranging from 8,102 to 8,930 square feet of land area. The dwellings contain from 2,171 to 2,218 square feet of living area and have improvement assessments ranging from \$123,335 to \$133,655 or from \$55.61 to \$60.64 per square foot of living area. Each comparable has a land assessment of \$29,997. The St. Charles Township Assessor, Colleen Lang, testified that the subject's area is assessed using a site value method. Lang testified that the subject is located near Dunham Road and has a lot value of \$80,000 which is similar to all other lots backing Dunham Road. Interior lots are valued at \$90,000 per lot. 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois

² Comparables #1 and #2 each consists of two parcels.

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 not met this burden.

The Board initially finds the best evidence in this record of the subject's size is the subject's property record card which the appellant did not dispute as being in error. Therefore, for purposes of this appeal the Board finds the subject contains 2,113 square feet of living area. Both parties presented assessment data on a total of ten equity comparables that were generally similar to the subject in location, size, age and exterior construction. The appellant's comparables #4 and #5 were dissimilar to the subject's design and therefore were given reduced weight in the board's analysis. The appellant's comparable #6 is located on the same street as the subject and has a land assessment equal to the subject at \$26,664. All other land assessments were more than the subject; therefore, the Board finds the subject's land assessment is uniform and equitable when compared to similarly situated properties. The appellant's remaining comparables and the board or review's comparables were generally similar to the subject in most respects. They had improvement assessments ranging from \$45.65 to \$60.64 per square foot of living area and support the subject's assessment. Further, the Board finds the subject's improvement assessment of \$58.84 is only slightly higher than the appellant's comparable #1. The Board gave this comparable the most weight in its analysis finding the subject is slightly superior to this comparable in finished basement and foundation. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated that the subject was inequitably assessed by clear and convincing evidence and a reduction is not 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. 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: July 23, 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.