



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

APPELLANT: Richard Williams
DOCKET NO.: 07-03156.001-R-1
PARCEL NO.: 11-12-178-005

The parties of record before the Property Tax Appeal Board are Richard Williams, 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: \$35,851
IMPR.: \$104,934
TOTAL: \$140,785**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 11,050 square foot parcel improved with a two-story style frame dwelling containing 2,695 square feet of living area that was built in 1999. Features include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The subject is located on a golf course in the Mill Creek subdivision of Blackberry Township, Kane County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal.¹ In support of these claims, the appellant submitted a grid analysis detailing three comparable properties. The comparables are located within 0.2 mile of the subject. They consist of two-story frame or brick dwellings built from 1997 to 1999. The homes have various features that are similar to the subject. They are located on

¹ At the hearing the parties stipulated to an improvement assessment of \$104,934 based on the subject containing 2,695 square feet of living area.

parcels ranging in size from 10,936 to 13,273 square feet of land area. They have land assessments ranging from \$30,420 to \$35,851 or from \$2.30 to \$2.98 per square foot of land area.² The subject's land assessment is \$35,851 or \$3.25 per square foot of land area.

The comparables sold from November 1998 to September 2003 for prices ranging from \$340,934 to \$375,750 or from \$116.32 to \$149.70 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$145,312 was disclosed. In support of the subject's assessment, the board of review submitted a letter from the Blackberry Township Assessor, a property record card of the subject, a spreadsheet of five comparables located in the Mill Creek subdivision and a spreadsheet analysis depicting the methodology used to assess land within the subject's neighborhood. Based on the parties stipulating to the subject's improvement assessment, the board will only discuss the land comparables.

Uwe Rotter, the Blackberry Township Assessor, testified that the subject's neighborhood was assessed using a site value method. The parcels ranged in size from 10,400 to 12,021 square feet and had land assessments ranging from \$24,804 to \$34,519.³ Rotter testified that the subject parcel fell within the lot size ranging from 6,001 to 11,000 square feet of land area with an equalized assessed value of \$30,420 with a premium addition of \$5,432 for a total land assessment of \$35,852.⁴ All lots bordering a golf course, wetland, park and/or open space receive a premium of \$5,432 added to the base lot assessment. The subject lot was deemed to be a premium lot. Appellant's comparable #2 was a similar premium lot and received an identical land assessment to the subject. Rotter testified that this method was established based on initial lot sales of approximately \$107,553. Based on this evidence, the board of review requested the subject's land assessment be confirmed with the subject's improvement assessment being reduced pursuant to the agreement of the parties.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends assessment inequity as one basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear

² The appellant's grid incorrectly lists comparable #2 as having a land assessment of \$35,821.

³ The record depicts this grid analysis is for 2006 assessed values.

⁴ The subject's actual land assessment is \$35,851.

the burden of proving the disparity of assessments 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 parties submitted a total of eight comparables for the Board's consideration. The land assessment data establishes that land is assessed on a site value basis with a uniform premium addition if the parcel borders a golf course, park, wetland or open space. The appellant failed to establish that the assessment of the land was not uniform with regard to assessing land on a site basis with an addition for those parcels deemed to be premium lots. The subject has a land assessment of \$35,851 which is supported by the comparables which range from \$24,804 to \$35,851. The evidence depicts the subject is a premium lot and is assessed uniformly with other premium lots located in Mill Creek subdivision. After considering the evidence presented, the Property Tax Appeal Board finds that the subject's land assessment was equitable 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 presented by the parties disclosed that properties located in the same area 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 appellant has not proven by clear and convincing evidence that the subject property's land was inequitably assessed. Therefore, no reduction in the subject's land assessment is warranted on this basis.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the appellant has not met this burden and no reduction is warranted in the subject's land assessment on this basis.

The Board finds both parties failed to submit recent sales data to support or refute the subject's market value regarding the land. The Board finds the best evidence in this record of the subject's market value for the land was the testimony provided by the Blackberry Township Assessor. Rotter testified that initial market data depicted sales of \$107,553 which support the subject's land assessment of \$35,851. The Board finds the

appellant did not refute this testimony with market derived data or other substantive evidence as being in error.

In conclusion, the Board finds the appellant failed to demonstrate a lack of uniformity in the subject's land assessment by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject property's improvement assessment as established by agreement of the parties is proper and a reduction in the subject's improvement assessment is warranted. A reduction in the subject's land assessment 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. Guit

Chairman

Member

Mario M. Louie

Member

Member

William 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: September 24, 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.