



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

APPELLANT: Kenneth & Jennifer Webster
DOCKET NO.: 07-03158.001-R-1
PARCEL NO.: 12-03-184-002

The parties of record before the Property Tax Appeal Board are Kenneth & Jennifer Webster, the appellant(s); 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: \$29,400
IMPR.: \$60,325
TOTAL: \$89,725**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half-story frame dwelling built in 1948. The subject contains 1,289 square feet of living area with a full unfinished basement. Features include one fireplace, central air-conditioning and a two-car garage.

Appellant, Kenneth Webster, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal.¹ The appellants were not disputing the subject's land assessment. In support of the inequity argument, the appellants submitted a grid analysis of three suggested comparable properties. The comparables are one and one-half-story frame dwellings that were built from 1857 to 1948. The comparables are described as being located within 0.6 miles of the subject. Each comparable has a two-car garage and a basement. One comparable is described as having some finished basement area. Two comparables have central air-conditioning. The comparables contain from 1,248 to 1,338 square feet of living

¹ Appellant's market value contention was withdrawn at hearing.

area and have improvement assessments ranging from \$44,212 to \$48,085 or from \$34.57 to \$36.02 per square foot of living area. The subject property has an improvement assessment of \$62,703 or \$48.64 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$92,103 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing four suggested comparable properties located on the same street as the subject. The comparable properties consist of one and one-half-story frame dwellings that were built from 1909 to 1952. Three of the comparables have central air-conditioning, and three have a one or two-car garage. Each comparable has a basement. The dwellings contain from 1,260 to 1,380 square feet of living area and have improvement assessments ranging from \$53,771 to \$60,492 or from \$41.81 to \$46.79 per square foot of living area. 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 warranted. The appellants' argument was unequal treatment in the assessment process. 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 met this burden.

Both parties presented assessment data on a total of seven equity comparables. The appellant's comparable #1 was dissimilar to the subject in age when compared to the subject. For this reason the Board gave this property reduced weight in its analysis. The board of review's comparables #2 and #4 were also dissimilar to the subject in age when compared to the subject; therefore, these properties were also given reduced weight in the Board's analysis. The remaining comparables received the greatest weight in the Board's analysis. They had improvement assessments ranging from \$35.43 to \$46.79 per square foot of living area. The subject's improvement assessment of \$48.64 per square foot of living area is above this range. The board finds the most similar comparable was the board of review's comparable #3. This comparable was similar to the subject in age, size, design, and location. This comparable had an improvement assessment of \$46.79 per square foot and is only slightly inferior to the subject. 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 not supported by the most comparable properties contained in this record and a reduction in the subject's assessment is warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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: August 20, 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.