



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

APPELLANT: Chester Jandura
DOCKET NO.: 07-03404.001-R-1
PARCEL NO.: 09-10-129-013

The parties of record before the Property Tax Appeal Board are Chester Jandura, the appellant, by attorney Brian S. Maher, of Weis, DuBrock & Doody in Chicago; 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: \$21,331
IMPR: \$131,409
TOTAL: \$152,740

Prior to the hearing appellant's counsel requested the above-captioned appeal be decided based on the evidence in the record. The board of review indicated no objection to this request. Therefore, this decision is based on the evidence contained in this record without oral hearing herein.

The subject property consists of a two-story brick dwelling built in 2000. The subject contains 2,914 square feet of living area with a full unfinished English basement. Features include central air-conditioning, one fireplace and a garage containing 704 square feet of building area.

The appellant, through counsel, submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subject's land assessment. In support of the inequity argument, the appellant submitted a grid analysis of three suggested comparable properties.¹ The comparables are two-story or two and one-half-story frame or frame and stone

¹ Detailed information regarding each comparable was examined from a review of the board of review's evidence depicting the appellant's comparables. This information was not refuted by the appellant as being in error.

dwellings that were built from 1996 to 2000. Two of the comparables are located in the same neighborhood as the subject. Each of the comparables has a full unfinished basement, central air-conditioning, one fireplace and a garage ranging from 484 to 558 square feet of building area. The comparables contain from 1,624 to 2,376 square feet of living area and have improvement assessments ranging from \$63,699 to \$101,541 or from \$34.93 to \$42.74 per square foot of living area. The subject property has an improvement assessment of \$131,409 or \$45.10 per square foot of living area. Based on this evidence, the appellant 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 \$152,740 was disclosed. In support of the subject's assessment, the board of review presented property record cards and a grid analysis detailing three suggested comparable properties located in the same neighborhood as the subject. The comparable properties consist of two-story brick or brick and frame dwellings that were built from 2001 to 2004. Two comparables have full unfinished English basements and one has a full unfinished basement. Each comparable has central air-conditioning and a fireplace, and each has a garage ranging from 551 to 730 square feet of building area. One comparable also has a detached garage containing 475 square feet of building area. The dwellings contain from 2,328 to 2,818 square feet of living area and have improvement assessments ranging from \$115,307 to \$135,730 or from \$45.77 to \$51.24 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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 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.

Both parties presented assessment data on a total of six equity comparables. The appellant's comparables were dissimilar to the subject in exterior construction, size, basement area and/or location when compared to the subject. For these reasons the Board gave these properties reduced weight in its analysis. The board of review's comparables #3 was dissimilar to the subject in exterior construction, basement area and contained an extra garage of 475 square feet in building area, not enjoyed by the subject. This comparable was also given reduced weight in the

Board's analysis. The Board gave most weight to the board of review's comparables #1 and #2 which were generally similar to the subject in location, exterior construction, size and basement area. These two comparables had improvement assessments of \$45.77 and \$49.53 per square foot of living area, respectively. The subject's improvement assessment of \$45.10 is supported by these comparables. 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 this 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 adequately demonstrated that the subject dwelling 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 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: 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.