



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

APPELLANT: William Regnery  
DOCKET NO.: 07-03556.001-R-1  
PARCEL NO.: 09-13-300-006

The parties of record before the Property Tax Appeal Board are William Regnery, 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: \$113,322  
IMPR: \$69,622  
TOTAL: \$182,944**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story frame dwelling containing 1,718 square feet of living area that was built in 1958. Features include a full finished basement, central air conditioning, a fireplace, a 648 square foot swimming pool and an 816 square foot attached garage.<sup>1</sup>

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. In support of this claim, the appellant submitted information on three comparable properties described as one-story frame or frame and masonry dwellings that were built between 1949 and 1963. The comparables are located on the same street as the subject property. The comparable dwellings range in size from 2,637 to 5,940 square feet of living area. Features include central air conditioning, between one and four fireplaces and garages ranging from 693 to 995 square feet. Two comparables have partial basements that are unfinished. The comparables have improvement assessments ranging from \$63,026 to \$139,515 or from \$23.49 to

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<sup>1</sup> The appellant reports the subject's improvement has a full finished basement while the board of review reports a full unfinished basement for the subject improvement.

\$27.98 per square foot of living area. The subject's improvement assessment is \$69,622 or \$40.43 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$46,069 or \$26.82 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$182,944 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on seven comparable properties. They consist of one-story or multi-level frame or frame and masonry dwellings that were built between 1854 and 1963. Four of the comparables are located in the city of Wayne, as is the subject property. The dwellings range in size from 1,800 to 2,778 square feet of living area. Two comparables have full finished basements, one comparable has a partial basement that is finished, three comparables have partial basements that are unfinished and one comparable has a crawl-space foundation. Five comparables have central air conditioning. Six comparables have either one or two fireplaces. The comparables have garages ranging from 540 to 1,055 square feet. One comparable has a tennis court and four comparables have swimming pools ranging from 576 to 800 square feet. These properties have improvement assessments ranging from \$63,293 to \$95,156 or from \$31.47 to \$52.17 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a brief requesting the board of review's comparables #6 and #7 be excluded from consideration due to their dissimilar neighborhood characteristics when compared to the subject's neighborhood. The appellant's rebuttal evidence also included assessment information on the board of review's comparable #4, the appellant's comparables #1, #2 and #3 and four properties not previously submitted as evidence by either party. The Board finds it cannot consider the new comparables. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds that both parties submitted a total of ten suggested comparable properties. The Board gave less weight to the appellant's comparables due to their considerably larger dwelling sizes when compared to the subject property. The Board gave less weight to the board of review's comparable #1 due to its dissimilar split-level design when compared to the subject. The Board gave less weight to the board of review's comparable #5 due to its older age when compared to the subject property. The Board also gave less weight to the board of review's comparables #4, #6 due to their larger dwelling sizes when compared to the subject property. The Board finds the remaining three comparables were most similar to the subject in age, size, features and exterior construction. These comparables have improvement assessments ranging from \$63,293 to \$93,910 or from \$31.47 to \$52.17 per square foot of living area. The subject's improvement assessment of \$69,622 or \$40.43 per square foot of living area falls within the range established by these comparables. After considering adjustments for differences, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the 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.

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: August 19, 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.