



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

APPELLANT: Judith Mayer
DOCKET NO.: 07-03903.001-R-1
PARCEL NO.: 13-15-284-002

The parties of record before the Property Tax Appeal Board are Judith Mayer, the appellant, and the DeKalb 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 DeKalb County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$23,203
IMPR.: \$43,161
TOTAL: \$66,364

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property of 23,680 square feet of land area has been improved with a part one-story and part two-story frame single-family dwelling containing 4,093 square feet of living area. The dwelling was built in 1887 and features include first floor only air conditioning, an unfinished basement, one fireplace, and a three-car 720 square foot garage. The property is located in Shabbona, Shabbona Township, DeKalb County.

The appellant's appeal is based on unequal treatment in the assessment process primarily with regard to the land assessment; minimal data was submitted to support the requested reduction in the improvement assessment. In a letter, the appellant complained of the increasing taxes on the subject property.

In support of the inequity argument, the appellant submitted information on three improved comparable properties located from 1 to 8 blocks from the subject. The appellant, despite contesting the land assessment, did not provide land sizes for the comparable parcels, but wrote that "all have lots equivalent"

to the subject. In its submission, the board of review reiterated the appellant's comparables and provided sizes of the comparable parcels.

The comparable parcels consisted of 7,200 square feet, 14,400 square feet, and 17-acres, of which .68-acres or 29,620.8 square feet was homesite/residential land that would be assessed at 33 1/3% of market value. These properties were reported to have non-farmland land assessments ranging from \$7,762 to \$15,288 or from \$0.26 to \$1.25 per square foot of land area. The subject has a land assessment of \$23,203 or \$0.98 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$14,200 or \$0.60 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$66,364 was disclosed. In support of the subject's land assessment, the board of review submitted a letter explaining the lots in the subject's immediate area like appellant's comparables #1 and #2 were assessed "within cents" of the subject's land assessment. Moreover, the board of review contended that other lots in the subject's block were assessed at \$1.05 and \$1.06 per square foot of land area, although no documentation or specific parcels were presented for that proposition.

As to the appellant's comparable #3, the board of review explained that 2007 rural land was assessed at \$11,378 for the first acre resulting in the assessment of .68-acre for \$7,762.

Based on this evidence, the board of review requested confirmation of the subject's land 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 Board further finds a reduction in the subject's land assessment is not warranted.

The appellant contends unequal treatment in the subject's land 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). 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 met this burden.

The appellant submitted three land comparables for the Board's consideration. The Property Tax Appeal Board has given less weight to appellant's comparable #3 due to its rural location and association with a farm which makes it dissimilar to the subject. The Board finds appellant's comparables #1 and #2 were smaller parcels as compared to the subject, but were most similar to the

subject in location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments of \$1.06 and \$1.25 per square foot of land area. The subject had a land assessment of \$23,203 or \$0.98 per square foot of land area, which is less than the most similar comparables on this record. After considering adjustments and the differences when compared to the subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's land assessment is not 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 taxation 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 appellant 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 is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted on this record.

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: April 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.