



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

APPELLANT: Alan & Janice Gerbitz
DOCKET NO.: 07-04231.001-R-1
PARCEL NO.: 12-16-426-014

The parties of record before the Property Tax Appeal Board are Alan and Janice Gerbitz, the appellants; 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: \$30,000
IMPR.: \$80,631
TOTAL: \$110,631**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling containing 2,601 square feet of living area. The dwelling is of frame construction and was built in 1978. The subject has a partial basement, central air conditioning, a fireplace and a two-car attached garage. The subject has a 10,800 square foot parcel and is located in Batavia, Geneva Township, Kane County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants explained the subject dwelling was incorrectly assessed as having 2,977 square feet of living area but actually has 2,601 square feet based on a re-measurement of the dwelling with the assistance of the township assessor. The appellants submitted a copy of the subject's property record card (online edition) wherein the size of the dwelling was reported to be 2,601 square feet.

To demonstrate the subject dwelling was being inequitably assessed the appellants also provided descriptions and assessment information on three comparables described as being located within two blocks of the subject property in Batavia, Batavia

Township. The comparables were improved with two-story dwellings of frame construction that ranged in size from 2,681 to 2,726 square feet of living area. The dwellings were constructed from 1976 to 1979. Each comparable had a basement, one fireplace, central air conditioning and a two-car attached garage. These comparables had improvement assessments ranging from \$79,319 to \$86,531 or from \$29.59 to \$31.80 per square foot of living area. The appellants also indicated these properties had total assessments ranging from \$106,060 to \$111,388 or from \$39.55 to \$41.12 per square foot of living area, land included. The appellants requested the subject's total assessment be reduced to \$106,792 or \$41.06 per square foot of living area, land included.

With respect to the land equity argument the appellants provided six land comparables, which included the three comparables used to challenge the improvement assessment. Three comparables were located in Batavia, Geneva Township and three comparables were located in Batavia, Batavia Township. The comparables had parcels ranging in size from 11,050 to 16,359 square feet of land area. The land assessments ranged from \$23,324 to \$47,155 or from \$2.01 to \$3.07 per square foot of land area. The subject has a land assessment of \$38,330 or \$3.55 per square foot of land area. Based on this evidence the appellants requested the subject's land assessment be reduced to \$30,000 or \$2.78 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$123,487 was disclosed. The subject has a land assessment of \$38,330 and an improvement assessment of \$85,157 or \$32.74 per square foot of living area.

The board of review requested the subject's improvement assessment be reduced to \$80,631 or \$31.00 per square foot of living area based on the comparables submitted by the appellants and the corrected size of the subject dwelling. The board of review requested the land assessment remain the same.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellants contend assessment inequity 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 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 a reduction is warranted.

With respect to the improvement assessment the appellants provided evidence disclosing the subject dwelling has 2,601 square feet of living area. Additionally, the appellants provided three comparables that were improved with two-story dwellings similar to the subject in age, style, features and location. These properties had improvement assessments ranging from \$79,319 to \$86,531 or from \$29.59 to \$31.80 per square foot of living area. The subject has an improvement assessment of \$85,157 or \$32.74 per square foot of living area, which is above the range established by the comparables on a per square foot basis. After reviewing these comparables, the Board finds a reduction to the subject's improvement assessment commensurate with the recommendation made by the board of review is appropriate.

With respect to the land assessment, the appellants provided six comparable properties located in Batavia, Illinois. Three comparables were located in Geneva Township and three comparables were located in Batavia Township. The land comparables ranged in size from 11,050 to 16,359 square feet of land area. Their land assessments ranged from \$23,324 to \$47,155 or from \$2.01 to \$3.07 per square foot of land area. The subject has a land assessment of \$38,330 or \$3.55 per square foot of land area, which is above the range established by the comparables. The board of review did not submit any comparables and made no argument to challenge this aspect of the appellants' argument. After reviewing these comparables, the Board finds a reduction to the subject's land assessment commensurate with the appellants' request is appropriate.

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: 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.