



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

APPELLANT: Daniel Salisbury
DOCKET NO.: 07-05188.001-R-1
PARCEL NO.: 09-05-376-013

The parties of record before the Property Tax Appeal Board are Daniel Salisbury, the appellant(s), by attorneys Donald T. Rubin and John K. Norris of Rubin & Norris, LLC, 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: \$ 28,331
IMPR.: \$ 159,117
TOTAL: \$ 187,448

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling containing 3,752 square feet of living area that was built in 1999. Features include a full unfinished basement, central air conditioning, a fireplace, a brick patio and 766 square foot three car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted seven assessment comparables located along the subject's street. The comparables consist of two-story frame and brick dwellings that were built in 1999 or 2000 and range in size from 3,060 to 3,531 square feet of living area. Six comparables have unfinished basements while one comparable has 1,351 square feet of finished basement area. The comparables have attached garages ranging in size from 475 to 757 square feet. Other features have varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$113,110 to \$145,169 or from \$34.49 to

\$41.11 per square of living area. Counsel argued the comparables have a weighted average improvement assessment of \$37.03 per square foot of living area; a mean improvement assessment of \$36.99 per square foot of living area; and a median improvement assessment of \$36.47 per square foot of living area. The subject property has an improvement assessment of \$159,117 or \$42.41 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$187,448 was disclosed. In support of the subject's assessment, the board of review submitted an analysis of nine suggested assessment comparables and a letter addressing the appeal prepared by the township assessor. The assessor's letter argues the comparables submitted by the appellant are notably smaller than the subject except comparable 6. The assessor argued the appellant's comparables are inferior to the subject, partly due to the subject's complex footprint.

The comparables submitted by the board of review are located in the subject's subdivision within a few blocks from the subject property. The comparables consist of two-story frame and masonry dwellings that were built from 1999 to 2005 and range in size from 3,518 to 4,082 square feet of living area. Eight comparables have unfinished basements while one comparable has 1,600 square feet of finished basement area. The comparables have attached garages ranging in size from 696 to 917 square feet. Other features have varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$157,500 to \$192,668 or from \$42.28 to \$48.65 per square 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 Board further finds no reduction in the subject's assessment is warranted.

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 that the appellant failed to overcome this burden.

The record contains 16 suggested assessment comparables for the Board's consideration. All the comparables are located in close proximity to the subject. The Property Tax Appeal Board finds comparables 2 and 4 submitted by the appellant and comparables 1, 2, 5 and 8 submitted by the board of review are most similar to

the subject in design, age, size, and features. These two-story frame and masonry dwellings were constructed from 2000 to 2003 and range in size from 3,407 to 3,718 square feet of living area. They have improvement assessments ranging from \$117,513 to \$167,039 or from \$34.49 to \$46.52 per square of living area. The subject's property has an improvement assessment of \$159,117 or \$42.41 per square foot of living area including land, which falls within the range established by the most similar comparables in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported and no reduction is 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 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.

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 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.