



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

APPELLANT: Terry & Nancy Kammermann
DOCKET NO.: 07-06487.001-R-1
PARCEL NO.: 12-28-210-003

The parties of record before the Property Tax Appeal Board are Terry & Nancy Kammermann, 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: \$29,561
IMPR: \$87,698
TOTAL: \$117,259

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 14,010 square foot lot that is improved with a two-story frame dwelling containing 2,676 square feet of living area that was built in 1988. The subject property is located in Batavia Township, Kane County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land assessment as the basis of the appeal. The subject's improvement assessment was not contested.

In support of the land assessment inequity claim, the appellants submitted an assessment analysis of four suggested comparables located within two blocks of the subject. The comparables have lots that range in size from 13,639 to 15,061 square feet of land area. They have land assessments ranging from \$28,789 to \$31,791 or \$2.11 per square foot of land area. The subject property has a land assessment of \$36,965 or \$2.64 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal wherein the subject's final assessment of \$124,663 was disclosed. The board of review offered to reduce the subject's assessment land assessment to \$36,867 and its improvement assessment to \$85,696 for a total 2007 final assessment of \$122,563. The assessment reduction offer was based on the Property Tax Appeal Board's 2006 decision regarding the subject property under Docket Number 06-01640.001-R-1. In that appeal, the appellants contested only the subject's land assessment. After an evidentiary hearing, the Board lowered the subject's land assessment to \$34,931 based on the weight and equity of the evidence. The board of review argued "Per statute the 2006 PTAB decision (copy attached) is subject only to the 2007 Batavia Township equalization factor (1.0554). Thus the figures stated above should stand for 2007".

The board of review did not submit any evidence to support the proposed assessment amount or evidence to refute the land inequity claim raised by the appellants.

The appellants were notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellants did respond to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment amount.

After reviewing the evidence 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 warranted.

The appellants argued 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 appellants have overcome this burden of proof.

The Board finds the appellants submitted land assessment information on four suggested land comparables for consideration. The Board finds the land comparables are similar to the subject in size and location. The comparables have land assessments ranging from \$28,789 to \$31,791 or \$2.11 per square foot of land area. The subject property has a land assessment of \$36,965 or \$2.64 per square foot of land area, which falls above the range established by the most similar land comparables contained in this record. Therefore, a reduction in the subject's land assessment is warranted.

The Property Tax Appeal Board finds the board of review's response to the merits of this appeal to be misplaced. The board

of review argued that per statute the 2006 Property Tax Appeal Board decision reducing the subject's assessment to \$116,129 is subject only to the 2007 Batavia Township equalization factor, resulting in a final 2007 assessment of \$122,563. Although the board of review did not cite a specific statute, the Board finds the board of review was most likely referring to section 16-185 of the Property Tax Code, which provides in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, **shall remain in effect for the remainder of the general assessment period** (Emphasis Added) as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185).

The Property Tax Appeal Board hereby takes judicial notice that 2007 was the beginning of a new quadrennial general assessment period for Kane County. Therefore, the Board's prior year's finding under Docket Number 06-01640.001-R-1 does not remain in effect, subject to equalization, for the 2007 assessment year.

Based on this analysis, the Property Tax Appeal Board finds the appellants have demonstrated the subject's land was inequitably assessed by clear and convincing evidence. Thus, the board finds the subject's assessment as established by the board of review is incorrect and a reduction in the subject's land assessment is 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 P. 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: October 21, 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.