



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

APPELLANT: Margarete Liedtke Trust
DOCKET NO.: 07-06577.001-R-1
PARCEL NO.: 02-05-331-023

The parties of record before the Property Tax Appeal Board are Margarete Liedtke Trust, 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: \$25,648
IMPR: \$148,417
TOTAL: \$174,065

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of .23-acres is improved with a one-story dwelling of brick and frame exterior construction, known as a "Superior A" model, containing 2,720 square feet of living area. The dwelling is 7 years old. Features of the home include a full 2,628 square foot¹ look-out basement, central air conditioning, a fireplace and a 674 square foot garage. The property is located in Huntley, Rutland Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to both the subject's land and improvement assessments. The appellant also reported that the subject property was purchased in September 2000 for \$567,334, which "included a huge lot premium." In support of the appeal, the appellant submitted a letter along with a grid analysis of three comparable properties located in the subject's subdivision.

As to the land inequity argument, the comparable parcels range in size from .34 to .42-acres and have land assessments each of \$23,857. The subject parcel of .23-acres has a land assessment

¹ While the appellant reported the basement size as 2,384 square feet from an on-line Rutland Township database, the board of review submitted a copy of the property record card reporting a basement size of 2,628 square feet. Also, the internet data source includes a disclaimer that "[w]e cannot guarantee the accuracy or completeness of the information presented above."

of \$25,648. In the letter, the appellant argued the size of the subject parcel as compared to these comparable parcels does not justify its higher land assessment. She further argued that some models in the Del Webb Sun City development were charged "exorbitant lot premium[s] of \$200,000 plus which first time owners foolishly paid for their retirement dream." Appellant contends that the resale market in the area is for larger homes with cheaper lots. Based on this evidence, the appellant requested a land assessment reduction to \$21,857.

As to the improvement inequity argument, the comparables are described as one-story frame dwellings built in 1999 or 2004. The homes contain either 2,542 or 2,575 square feet of living area, each. Features include full basements of either 2,230 or 2,239 square feet of building area, central air conditioning, and a 616 square foot garage. Two of the comparables have a fireplace. The comparables have improvement assessments of \$90,149 or \$35.01 or \$35.46 per square foot of living area. In the letter, the appellant reported the comparables do not have a sun room, which the subject has, but which is allegedly over-assessed. The subject's improvement assessment is \$148,417 or \$54.57 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$94,149 or \$34.61 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 \$174,065 was disclosed.² In support of the subject's land and improvement assessments, the board of review presented a spreadsheet of 24 properties, including the three presented by the appellant.³

As to the subject's land assessment, the subject parcel is described as "open/backers golf course." Reportedly the subject paid a lot premium of \$135,000 to be on the golf course whereas the appellant's comparables do not enjoy this view. The board of review reports that land in Sun City is assessed using the site method. The spreadsheet displays 10 other properties described as "open/backers golf course" and each has a land assessment of \$25,648, identical to that of the subject parcel. These parcels range in size from .20 to .30-acres. The 14 other parcels on the spreadsheet are described as "open" or "standard," including the appellant's three comparables, and have land assessments ranging from \$18,326 to \$23,857. These 14 parcels range in size from .21 to .67-acres. Based on this data, the board of review requested confirmation of the subject's land assessment.

As to the subject's improvement assessment, the board of review noted the subject dwelling is a Superior A model whereas two of the appellant's comparables are Superior B models. In addition,

² The board of review by letter dated July 16, 2010 also withdrew its request for a hearing on this matter.

³ While two spreadsheets were presented, each of the five comparables presented on one spreadsheet was repeated on the larger spreadsheet of 24 properties.

the board of review asserted the subject dwelling is larger and has a full finished lookout basement, as compared to appellant's comparables which are smaller and have partial basements, only one of which is a lookout basement. The subject also has a fireplace not enjoyed by each of the appellant's comparables.

In the spreadsheet, 16 comparables are described as one-story "Superior A" models that contain either 2,575 or 2,720 square feet of living area. The homes were built between 1999 and 2001. One comparable has a full basement and 9 comparables have partial basements ranging in size from 2,134 to 2,384 square feet of building area. Each comparable has a garage of either 616 or 674 square feet of building area. Also, 9 comparables have one or two fireplaces. These 16 comparables have improvement assessments ranging from \$77,506 to \$148,417 or from \$30.10 to \$54.57 per square foot of living area. Eight comparables are described as one-story "Superior B" models that contain either 2,483 or 2,575 square feet of living area. These homes were built in 1999 or 2000. Three of these comparables have partial basements of 2,239 square feet of building area and garages of either 616 or 644 square feet of building area. Four comparables have a fireplace. These 8 comparables have improvement assessments ranging from \$76,737 to \$105,431 or from \$29.80 to \$40.94 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

In rebuttal, the appellant pointed out that for 2006, the Kane County Board of Review stipulated to a total assessment for the subject property of \$126,430. The appellant contends that the subsequent year of 2007 in this appeal should remain the same.

As to the board of review's comparables, appellant contends the "highest, over-taxed [*sic*] models with walk-out-basements" were presented, whereas the subject only has a look-out-basement. Appellant also contends that it is erroneous to state that the subject property paid a lot premium to be on the golf course; appellant contends that many houses built later in the development on the golf course did not pay a lot premium. In fact, these later built dwellings were cheaper models on the golf course and have "immensely devalued the Superior model sales."

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.

As to the basement size, the Property Tax Appeal Board finds the best evidence was presented by the property record card submitted by the board of review. The data presented by the appellant was not guaranteed to be correct and the appellant presented no specific evidence challenging the basement size as reported by the assessing officials such as a schematic drawing or actual measurements.

The appellant contends unequal treatment in the subject's land and improvement assessments 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 not met this burden.

As to the appellant's assertion in rebuttal that the 2006 assessment of the subject property should be carried forward to 2007, that request is not appropriate. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides as follows:

"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 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. [Emphasis added.]

While the record indicates that the subject property is an owner occupied dwelling, in Kane County 2006 and 2007 are not within the same general assessment period. Therefore, this statutory provision providing that the lowered assessment should be carried forward, subject only to equalization, if any, is inapplicable to this appeal.

On the data presented, the Board finds the parties submitted a total of 24 comparable properties to support their respective positions before the Property Tax Appeal Board. As to the land inequity argument, the data indicates that all parcels deemed to be "open/backs golf course" like the subject parcel were similarly assessed at \$25,648, regardless of lot size. Therefore, the appellant has failed to establish assessment inequity regarding the subject's land assessment on this record.

As to the improvement inequity argument, the Board finds the record reveals five "Superior A" model dwellings that contain 2,720 square feet of living area. Of those five dwellings, only three have partial basements of either 2,284 or 2,384 square feet of building area. Furthermore, of these three comparables, only two comparables have a fireplace. These two comparables, like the subject have improvement assessments of \$148,417 or \$54.57 per square foot of living area. After considering adjustments and the differences in both parties' comparables when compared to the subject, 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. 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.

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. 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: July 22, 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.