



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

APPELLANT: Gene & Patricia Johnson
DOCKET NO.: 07-06622.001-R-1
PARCEL NO.: 03-29-452-008

The parties of record before the Property Tax Appeal Board are Gene & Patricia Johnson, the appellants, 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: \$29,021
IMPR.: \$107,616
TOTAL: \$136,637

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a one-story, ranch style frame dwelling containing 2,563 square feet of living area¹ that was built in 1970. The subject is situated on 0.56 acres of land area. Features include two full baths and one half-bath, a partial unfinished basement, central air conditioning, a fireplace, and an attached 492 square foot garage. The property is located in Dundee, Dundee Township, Kane County.

The property was the subject of an appeal known as Docket No. 06-01645.001-R-1 in which the Property Tax Appeal Board rendered a decision lowering the 2006 assessment to \$120,000 based on the evidence presented by the parties.

The instant appeal filed by the appellants on December 10, 2009 consisted of a cover letter, a 2007 Residential Appeal form along

¹ The subject's property record card supplied by both parties includes a dwelling schematic and reports the dwelling size as 2,563 square feet.

with property record cards for the subject and three comparables presented in a grid analysis. In addition, appellants submitted a chart of seven properties, three of which were set forth in detail in the grid analysis; the chart merely identified a parcel number, address, date of sale, sale price and brief details including square footage set forth in ranges for four properties.² The appellants also attached a copy of the 2006 favorable decision rendered in Docket Number 06-01645.001-R-1. By the cover letter, appellants made a request to carry forward the 2006 decision to 2007 and 2008. This has been interpreted to mean the appellants are seeking application of Section 16-185 of the Property Tax Code for assessment year 2007 and arguably for 2008.³

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in 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 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.]

Assessment year 2007 began a new general quadrennial assessment period in Kane County and therefore, the Property Tax Appeal Board finds that Section 16-185 is inapplicable to the instant appeal for purposes of requiring the reduced assessment issued for 2006 to be maintained for the remainder of the general assessment period (35 ILCS 220/16-185).

The appellants also contend both unequal treatment in the assessment process and overvaluation regarding the subject's improvement assessment; no specific dispute was raised concerning the land assessment. In support of these arguments, the appellants submitted a grid analysis of three comparables said to be located on the next block from the subject property. The

² The ranges were each "1560-2288" under the column identified as "building square foot."

³ The Property Tax Code provides in pertinent part that when the Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review, "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." [Emphasis added.] (35 ILCS 200/16-185) Thus, the Board only has jurisdiction for the next year, 2007, based on this filing.

comparables consist of one, split-level and two, one-story dwellings of frame, brick, or frame and brick exterior construction that were built between 1963 and 1976. The dwellings range in size from 1,740 to 2,288 square feet of living area. Features of the comparables include full basements, two of which have finished area, central air-conditioning, one or two fireplaces, and garages ranging in size from 529 to 660 square feet of building area. These properties have improvement assessments ranging from \$83,511 to \$99,428 or from \$40.11 to \$49.15 per square foot of living area. The subject has an improvement assessment of \$107,616 or \$41.99 per square foot of living area.

In support of the overvaluation argument, the appellants submitted sales information on each of the comparables used to support the inequity argument. The comparables sold between September 2005 and August 2006 for prices of \$320,000 to \$360,000 or from \$157.34 to \$183.91 per square foot of living area including land.⁴

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$120,000 for an improvement assessment of \$91,450 or \$35.68 per square foot of living area. The appellants' reduced assessment request also reflects a market value of approximately \$360,000 or \$140.46 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment totaling \$136,637 was disclosed. The subject's assessment reflects an estimated market value of \$410,568 or \$160.19 per square foot of living area including land using Kane County's 2007 three-year median level of assessments of 33.28%.

In response to the appeal, the board of review presented a corrected grid analysis of the appellants' three comparables. The board of review also presented a grid analysis of three comparable properties to support the subject's assessment.

The corrections to the appellants' presentation included the subject's actual dwelling size, the size of finished basement areas for the comparables along with any 'other improvements' to the subject and comparable properties.

The board of review's three comparable properties are located within a block of the subject property. The properties consist of one-story frame, brick or frame and brick dwellings that were built between 1964 and 1976. The dwellings range in size from 2,327 to 2,440 square feet of living area and feature partial basements, two of which are partially finished, central air conditioning, a fireplace, and a garage ranging in size from 484

⁴ The board of review presented corrections to the appellants' data, including a slightly higher sale price for comparable #1.

to 552 square feet of building area. These comparables have improvement assessments ranging from \$106,176 to \$117,038 or from \$45.63 to \$47.97 per square foot of living area. The subject's current improvement assessment is \$107,616 or \$41.99 per square foot of living area. Two of the board of review's comparables sold in April and May 2003 for prices of \$254,500 and \$319,000, respectively. 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 that the prior year's decision cannot be carried forward. The Board finds the assessment year in question, 2007, is in a different general quadrennial assessment period than 2006. For this reason, the Property Tax Appeal Board finds Section 16-185 inapplicable to the instant appeal as 2007 was a new general assessment period for Kane County.

The appellants contend unequal treatment in the subject's improvement assessment as a 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 appellants have not met this burden.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellants' comparable #2 due to its significantly smaller dwelling size as compared to the subject. The Board finds the remaining five comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$40.11 to \$49.15 per square foot of living area. The subject's improvement assessment of \$41.99 per square foot of living area is within this range and at the lower end of the range. 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 on grounds of inequity.

The appellants also argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellants have not overcome this burden.

The record contains three suggested comparable sales presented by the appellants for the Board's consideration. The two sales presented by the board of review were from 2003 and are too distant in time to be relevant to the subject's value as of January 1, 2007. The Property Tax Appeal Board again finds appellants' comparables #1 and #3 were most similar to the subject in size and other characteristics. These properties sold for \$360,000, each, or \$157.34 and \$177.95 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$410,568 or \$160.19 per square foot of living area including land which is within the range of the most similar comparables on a per-square-foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

Therefore, in light of the evidence in this record, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not 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 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: December 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.