



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

APPELLANT: Ned Dolcimascolo
DOCKET NO.: 08-01449.001-R-1
PARCEL NO.: 01-01-201-010

The parties of record before the Property Tax Appeal Board are Ned Dolcimascolo, the appellant, 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: \$25,899
IMPR.: \$83,000
TOTAL: \$108,899**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 8,248 square feet is improved with a one-story single-family dwelling of frame construction containing 2,478 square feet of living area. The dwelling was constructed in 2007. Features of the home include a concrete slab foundation, central air conditioning, and a 520 square foot garage. The property is located in Huntley, Hampshire Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant also reported the subject property was purchased December 19, 2007 for \$357,280. In support of the inequity argument, the appellant submitted information on four comparable properties located from ½-block to ¾-mile from the subject. The comparable parcels range in size from 8,158 to 12,690 square feet of land area and have been improved with one-story frame dwellings. The homes range in age from 1.2 to 3.2 years old and range in size from 2,506 to 2,694 square feet of living area. None of the comparables have basements and each comparable has central air conditioning and a

garage ranging in size from 460 to 625 square feet of building area. The comparables have land assessments ranging from \$25,460 to \$27,664 or from \$2.01 to \$3.16 per square foot of land area. The subject has a land assessment of \$31,664 or \$3.84 per square foot of land area. The four comparables have improvement assessments ranging from \$80,472 to \$85,871 or from \$30.80 to \$32.79 per square foot of living area. The subject's improvement assessment is \$83,000 or \$33.49 per square foot of living area. Based on this evidence, the appellant requested a reductions in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$114,664 was disclosed. The board of review presented descriptions and assessment information on three comparable properties. No data was provided in response to the land assessment inequity argument presented by the appellant as the comparable data fails to indicate any parcel sizes for analysis. The comparables have land assessments ranging from \$25,780 to \$39,329.

As to the improvement inequity arguments, the board of review's analysis presents three one-story frame dwellings that were built in 2006 or 2007. The dwellings range in size from 2,579 to 2,690 square feet of living area. Two comparables have full basements. Each comparable has central air conditioning and a garage of 460 square feet of building area. One comparable also has a fireplace. These properties have improvement assessments ranging from \$92,528 to \$107,546 or from \$34.40 to \$41.28 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 warranted.

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 met this burden as to the land inequity argument, but has not met this burden as to the improvement inequity argument.

The parties submitted a total of seven comparable properties to support their respective positions before the Property Tax Appeal Board.

As to the land inequity argument, the Board finds the appellant provided data regarding both parcel size and land assessments for four suggested comparables. The Board has given less weight to appellant's land comparables #1 and #4 due to their substantially larger parcel size as compared to the subject. The Board further finds the board of review submitted insufficient comparable data to analyze on equity grounds the subject's land assessment as compared to its three suggested comparable properties. To analyze the equity of the subject's land assessment, the board of review must submit sufficient information on comparable parcels to allow analysis of the similarity or dissimilarity of the properties in terms of size and other features where applicable such as view, lakes and/or river frontage. The board of review simply failed to provide size details of the comparable parcels for the Property Tax Appeal Board to analyze the correctness or incorrectness of the subject's land assessment. On this record, the Board finds appellant's comparables #2 and #3 were most similar to the subject parcel in size. These two comparables had land assessments of \$3.12 and \$3.16 per square foot of land area. The subject has a land assessment of \$31,664 or \$3.84 per square foot of land area which is higher than the most similar comparables on this record on a per-square-foot basis. In the absence of data from the board of review to refute the appellant's land inequity data, the Board finds that the appellant has established that the subject parcel is inequitably assessed and a reduction is warranted.

As to the improvement inequity argument, the Board has given less weight to board of review comparables #2 and #3 because each dwelling features a full basement whereas the subject has a concrete slab foundation. Therefore, the Board finds the comparables submitted by the appellant along with board of review comparable #1 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 \$30.80 to \$34.40 per square foot of living area. The subject's improvement assessment of \$33.49 per square foot of living area is within this 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 improvement 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 proven by clear and convincing evidence that the subject parcel is inequitably assessed, but the appellant has not proven by clear and convincing evidence that the subject improvement is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's land assessment is incorrect and a reduction is warranted; the Property Tax Appeal Board also finds that the subject's improvement assessment as established by the board of review is correct and no reduction is warranted in the improvement assessment.

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 3, 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.