FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Hasan Mohajir
DOCKET NO.: 08-01688.001-R-1
PARCEL NO.: 05-24-452-023

The parties of record before the Property Tax Appeal Board are Hasan Mohajir, 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:	$32,285
IMPR.:	$94,754
TOTAL:	$127,039

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 0.23-acre parcel is improved with a 2-year-old, two-story style frame dwelling that contains 3,168 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, and a 516 square foot garage. The property is located in Elgin, Plato Township, Kane County.

The appellant submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal.

In support of these contentions disputing both the land and improvement assessments of the subject property, the appellant presented a grid analysis of three comparable properties said to be located either on the same street or in the same subdivision as the subject. The comparable parcels contain either .26 or .36-acres of land area. These properties have land assessments ranging of either $1,809 or $32,285. The subject has a land assessment of $32,285 identical to that of comparables #2 and #3. Based on this evidence, the appellant requested a reduction in the subject's land assessment to $28,542.

Each of the parcels is improved with a two-story frame or brick and frame dwelling ranging in age from 1 to 3 years old. The homes contain either 2,936 or 3,168 square feet of living area. Features of the comparables include basements, central air-conditioning, and a garage that contains either 492 or 516 square feet of building area. Two comparables have a fireplace. These properties have improvement assessments ranging from $84,114 to $112,486 or from $27.62 to $35.51 per square foot of living area. The subject has an improvement assessment of $94,754 or $29.91 per square foot of living area. The appellant requested a reduction in the subject's improvement assessment to $85,626 or $27.03 per square foot of living area.

The appellant reported that each of these properties sold between July 2006 and July 2008 for prices that range from $340,990 to $422,990 or from $114.20 to $133.52 per square foot of living area including land. The appellant also reported that the subject property was purchased in April 2006 for $386,861 or $122.12 per square foot of living area including land.

Based on the foregoing, the appellant requested a total assessment reduction that reflected a market value of approximately $342,504 or $108.11 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $127,039 was disclosed. The subject has an estimated market value of $381,843 or $120.53 per square foot of living area including land, as reflected by its assessment and Kane County's 2008 three-year median level of assessments of 33.27%.

The board of review submitted three different spreadsheets. The first two-page spreadsheet appears to reflect the subject's subdivision with the sales of all "Manchester" model homes known as A, B & C which are listed in order by parcel number. The second two-page spreadsheet sorts these same sales by Manchester A, B and C models separately. The third two-page spreadsheet sorts the same sales by sale date grouping the years 2005, 2006 and 2007.

In summary from these various spreadsheets, the Manchester model dwellings uniformly contain 3,168 square feet of living area. No other details of amenities of these properties were presented. The parcels range in size from .23 to .51-acres in land area. Each parcel has a land assessment of $32,285. The dwellings have improvement assessments ranging from $86,318 to $113,777 or from $27.25 to $35.91 per square foot of living area. The sales of these properties occurred between November 2005 and December 2007 for prices ranging from $350,000 to $437,430 or from $110.48 to $138.08 per square foot of living area including land.

Based on this evidence the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was 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 appellant has not overcome this burden.

Regarding the land inequity contention, the Board finds that but for appellant's comparable #1, each property has a land assessment of $32,285 regardless of lot size. Based on this record, the appellant has failed to demonstrate a consistent pattern of assessment inequities with regard to land assessments in the subject's area. Therefore, no reduction in the subject's land assessment is warranted on grounds of lack of uniformity.

As to the improvement inequity argument, the Board finds the subject's improvement assessment falls within the range of the comparables presented by the appellant on a per-square-foot basis. Appellant's comparables #1 and #2 were Manchester models like the subject with improvements assessments of $27.62 and $35.51 per square foot of living area. The subject's improvement assessment of $29.91 per square foot of living area is within the range of the most similar comparables the appellant presented. Furthermore, based on the evidence presented by the board of review, the subject's improvement assessment falls within the range of numerous Manchester model dwellings in the subject's subdivision. Thus, the Board finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties 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.

The appellant also argued overvaluation as a basis of the appeal. 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.2nd 1256 (2nd Dist. 2000). After analyzing the market

evidence submitted, the Board finds the appellant has failed to overcome this burden.

The parties presented numerous sales of Manchester model homes in the subject's subdivision in support of their respective positions concerning the overvaluation contention. The comparables sold between November 2005 and July 2008 for prices ranging from $110.48 to $138.08 per square foot of living area including land. The appellant also reported that the subject property was purchased in April 2006 for $386,861 or $122.12 per square foot of living area including land. The subject's assessment reflects a market value of approximately $381,843 or $120.53 per square foot of living area including land, which is less than its recent purchase price, but which falls within the range of the comparables on a per-square-foot basis. Narrowing the field of comparable sales to those which occurred between August 2007 and July 2008 results in a range of prices from $110.48 to $133.52 per square foot of living area including land. Under this alternative analysis, the subject again falls within the range of sales comparables most proximate in time to the assessment date of January 1, 2008. Thus, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and thus 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.

Chairman

Member

Member

Member

Acting 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: November 18, 2011

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.