



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

APPELLANT: Patrick Canning  
DOCKET NO.: 08-01823.001-R-1  
PARCEL NO.: 08-23-479-009

The parties of record before the Property Tax Appeal Board are Patrick Canning, 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: \$ 62,238  
IMPR.: \$ 193,896  
TOTAL: \$ 256,134**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,923 square feet of living area. The dwelling was built in 1999. Features of the home include a full finished basement, central air conditioning, three fireplaces, and a three-car attached garage. The subject property has a parcel of 21,849 square feet of land area and is located in St. Charles, Campton Township, Kane County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant completed section V of the residential appeal form and provided assessment information on four comparable properties. The appellant also provided assessment information on six additional properties not listed on the residential appeal form. On the grid analysis, two of the comparables are said to be located on either side of the subject property, and two comparables are located on the same street as the subject, one block away. The remaining six comparables, based on their parcel index numbers, are located in the same general area as the subject property. The ten comparable properties are improved with two-story frame and masonry dwellings that were built from 1999 to 2003. The dwellings contain from 3,023 to 4,820 square feet of living area. These comparables had improvement

assessments that ranged from \$116,078 to \$235,072 or from \$37.30 to \$49.03 per square foot of living area. The subject has an improvement assessment of \$193,896 or \$49.43 per square foot of living area.

In support of the overvaluation argument, the appellant submitted a market analysis prepared by a realtor. Pages one and two of this market analysis were not included in the appellant's appeal. The market analysis presented incomplete information on sixteen comparable sale properties. The properties are described as two-story frame or frame and masonry dwellings that were located in the same subdivision as the subject property. Fourteen of the properties were built from 1998 to 2007, but the specific age of two of the properties was not disclosed. Fifteen of the properties have lot sizes that are described as being from 0.25 to 0.49 acre, and one property has a lot size that is described as being less than 0.25 acre. Nine of the properties contained from 2,958 to 4,000 square feet of living area, but the living area of seven properties was not disclosed. Ten of the properties sold from April 2005 to November 2007 for prices that ranged from \$475,000 to \$569,250.<sup>1</sup> Six other properties had not yet sold. These properties were listed for sale in the open market at prices that ranged from \$475,000 to \$575,000. The realtor determined that the average sale price of the ten properties that had sold was \$536,325, and the average listing price of the six properties that had not yet sold was \$519,000. However, no estimate of the subject's market value was provided with the market analysis.

Based on this evidence, the appellants requested that the subject property's improvement assessment be reduced to \$166,582 or \$42.46 per square foot of living area and that the total assessment be reduced to \$228,820.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$256,134 was disclosed. The subject's assessment reflects a market value of \$769,865 or \$196.24 per square foot of living area using the 2008 three-year average median level of assessments for Kane County of 33.27% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted an analysis prepared by the township assessor. The township assessor provided assessment information on eleven comparable properties. Based on their parcel index numbers, the comparable properties are located in the same general area as the subject property. The comparable dwellings are two-story frame or masonry dwellings that contain from 3,634 to 4,163 square feet of living area. The dwellings were built from 1997 to 2005.

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<sup>1</sup> Since the living area of five comparable sale properties was not provided, the sale price per square foot of living area could not be computed for these sale properties. The comparable sale properties with living areas that were provided had sale prices that ranged from \$149.34 to \$176.47 per square foot of living area, land included.

The size of the comparables' parcels was not disclosed. The comparable properties have improvement assessments that ranged from \$191,681 to \$266,437 or from \$51.71 to \$68.43 per square foot of living area.

The township assessor also provided sale prices for ten of the eleven comparable properties. The comparable properties sold from April 2005 to June 2007 for prices that ranged from \$735,000 to \$925,000 or from \$193.50 to \$237.91 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

In this appeal, the parties submitted information for 27 suggested comparable sales. The Board finds that the appellant's comparable sale #8, which sold in June 2007 for \$567,500 and the township assessor's comparable sale #9, which also sold in June 2007 for \$820,000, are the best indicators of the subject's market value as of January 1, 2008. The subject has a total assessment of \$256,134, which reflects a market value of \$769,865 or \$196.24 per square foot of living area using the 2008 three-year average median level of assessments for Kane County of 33.27% as determined by the Illinois Department of Revenue. The subject's assessment reflects a market value that is supported by the best sales in the record. Based on the evidence contained in the record, the Board finds no change in the assessment is justified on the basis of overvaluation.

The appellant provided a market analysis with incomplete information on sixteen comparable properties. The market analysis did not include an estimate of the subject's market value. Comparables #11 through #16 were listed for sale but had not yet sold. These comparable properties received little weight in the Board's analysis. The appellant's comparable sales #2 through #4 and #7 were much smaller in size than the subject and also received little weight. No size information was provided for the appellant's comparables #1, #5, #6, #8, and #10. Since no determination could be made if these comparables were similar

to the subject in size, these properties also received little weight in the Board's analysis.

The township assessor presented information on ten comparable sales. Nine of these sales occurred from April 2005 to November 2006 which was not as proximate in time to the January 1, 2008 assessment date as the previously identified sales. As a result, these sales also received little weight in the Board's analysis.

The appellant also contends unequal treatment in the subject's improvement assessment 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the parties submitted 21 equity comparables. All of the comparables were two-story dwellings like the subject that were also very similar to the subject in age and location. However, the appellant's comparables #1, #2, #4, #6 and #10 were smaller in size than the subject, and comparables #3, #5, and #7 through #9 were larger. The board of review's comparables #4, #6, and #7 were smaller in size than the subject, and comparable #8 was larger. The Board finds that the board of review's comparables #1 through #3, #5, and #9 through #11 were most similar to the subject in size. These comparables ranged from 3,814 to 4,089 square feet of living area, and they had improvement assessments that ranged from \$211,878 to \$266,437 or from \$53.80 to \$68.43 per square foot of living area. The subject's improvement assessment of \$193,896 or \$49.43 per square foot of living area falls below the range established by the most similar comparables in the record. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment based on assessment inequity 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

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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

*Marko M. Louie*

Member

*J. R.*

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: April 20, 2012

*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.