



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

APPELLANT: William Bendick
DOCKET NO.: 08-02269.001-R-1
PARCEL NO.: 02-06-479-017

The parties of record before the Property Tax Appeal Board are William Bendick, the appellants; 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: \$27,575
IMPR: \$86,065
TOTAL: \$113,640

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,987 square foot parcel improved with a one-story residential dwelling of frame and masonry exterior construction. The subject is seven years old and contains 2,208 square feet of living area. Features include 1,380 square feet of basement area, air conditioning and a garage containing 485 square feet of building area. The subject is a "Traverse Bay - Model E" located on a golf course lot in Sun City, Rutland Township, Kane County.

The appellant appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process concerning both the land and improvement assessments of the subject property. In support of these inequity arguments, the appellant submitted a grid analysis of four comparable improved properties located in the Sun City development, and said to be located within 1.26 miles of the subject property. The comparable parcels presented by the appellant range in size from 7,950 to 16,931 square feet of land area. The parcels had land assessments of either \$23,640 or \$27,575. The subject has a land assessment of \$27,575. The appellant testified that comparable

#1 and #4 were corner lots, #3 abuts wetland and #2 is a golf course lot on the same golf hole as the subject. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$25,000.

The same four comparables were used to contest the subject's improvement assessment. The comparable improvements consisted of one-story dwellings of frame and masonry construction that were either six or nine years old. Each comparable had a partial basement, air conditioning and a 485 square foot garage. Two comparables had a fireplace and one had two fireplaces. All of the comparables were reported to be "Traverse Bay" models. The comparables had improvement assessments ranging from \$80,328 to \$88,360 or from \$36.38 to \$40.02 per square foot of living area. The subject has an improvement assessment of \$92,736 or \$42.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$84,400 or \$38.22 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 \$120,311 was disclosed. The board of review presented a grid analysis of three comparables to support the subject's land and improvement assessments. The board of review's comparable #2 was also used by the appellant as comparable #2.

The township assessor, Jan Siers, testified that all "open premier" lots in Sun City are assessed at \$27,575, base lots are assessed at \$20,383 with standard lots assessed from \$24,456 and adjusted up for open lots. Siers testified that the subject's neighborhood is assessed using a site value method with the subject having an "open premier" lot. Each comparable submitted by the board of review had a land assessment of \$27,575, like the subject.

In response to the improvement inequity claim, the board of review utilized the same three comparables used in support of the land assessment. The properties were improved with one-story frame and masonry dwellings that each contained 2,208 square feet of living area. Each comparable was seven years old, had a basement containing 1,380 square feet, had air conditioning and a 485 square foot garage. One comparable had a fireplace. The comparables had improvement assessments ranging from 86,065 to \$114,930 or from \$38.98 to \$52.05 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's land and improvement assessments.

After hearing the testimony and considering the record, 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 argued the subject property was inequitably assessed. 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 evidence submitted, the Board finds the appellant has met this burden and a reduction is warranted.

The Board finds the parties submitted seven equity comparables for the Board's consideration. The subject's land assessment is identical to five of the comparables submitted. The evidence revealed all "open" lots are assessed at \$27,575. The subject is an "open" lot with an assessment of \$27,575. Therefore the Board finds the subject's land assessment is uniform with other open lots and no reduction is warranted in the subject's land assessment.

The Board finds the best comparable in this record was submitted by both parties as comparable #2. This property is a "Traverse Bay - Model E" like the subject. This comparable has an improvement assessment of \$86,065 and is identical to the subject based on the photographs submitted by the appellant. In addition, based on the grid sheet information, this comparable is identical to the subject, including being on the same golf course hole as the subject. The subject has an improvement assessment of \$92,736 which is excessive compared to this identical comparable. Further, three of the five comparables in this record have lower improvement assessments than the subject which establishes a pattern of inequity by clear and convincing evidence, therefore, the Board finds a reduction is warranted.

In conclusion, on the basis of the assessment equity information submitted by the parties, the Board finds that the evidence has demonstrated that the subject property is assessed in excess of what equity would dictate. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's improvement assessment 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 Morris

Member

J.R.

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: December 23, 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.