



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

APPELLANT: Roger Wandrey
DOCKET NO.: 08-02297.001-R-1
PARCEL NO.: 02-05-131-005

The parties of record before the Property Tax Appeal Board are Roger Wandrey, 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: \$23,640
IMPR.: \$63,486
TOTAL: \$87,126

Subject only to the State multiplier as applicable.

ANALYSIS

The subject Premier "standard" parcel of 8,260 square feet of land area is improved with a one-story frame single-family dwelling on a concrete foundation. The property is located in the Del Webb Sun City community, Huntley, Rutland Township, Kane County.

The appellant contends unequal treatment in the assessment process as to the subject's land only and seeks to have the subject's lot designation changed from "standard" to "base." No dispute was raised concerning the improvement assessment. In support of the land inequity argument, the appellant presented a brief along with a grid analysis of four improved properties located on Hickory Court which appellant contends are similar to the subject property located on Cold Springs Drive. The appellant contends that the treatment of the subject property as compared to these comparables is unfair.

The comparables were located within a block of the subject. The parcels range in size from 9,908 to 10,036 square feet of land area. Each comparable was classified as a Premier lot like the subject. Each of the comparables has a land assessment of

\$19,703 whereas the subject has a land assessment of \$23,640. Based on additional designations made by the assessing officials, the comparables were designated as "base" lots while the subject was designated as a "standard" lot.

The appellant asserted that parcels that back up to Del Webb Boulevard have been afforded the "base" designation. "Base" lots are "used for homes on streets with high traffic counts" according to the appellant's brief. The appellant contends the subject should also be designated as a "base" lot. A commercial development opened a street known as Farm Hill Road that now connects to Cold Springs Drive. This connection has caused a substantial increase in vehicular traffic in the subject's residential neighborhood. (See maps submitted depicting development and the subject property). As a consequence of the increased traffic, the local village has undertaken traffic studies by Civiltech Engineering (Exhibits 1 and 2). Furthermore, the commercial development is expected to expand with the addition of a WalMart and Home Depot in the future. The appellant also argued the subject faces a busy street and, of greater consequence, must back out of the subject's driveway onto this busy/dangerous street.

Based on the foregoing evidence, the appellant requested a land assessment reduction to \$19,703 as if the subject were designated a "base" lot.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$87,126 for the subject property was disclosed consisting of a land assessment of \$23,640 and an improvement assessment of \$63,486.

In support of the subject's land assessment, the board of review presented a memorandum along with a copy of a land revaluation chart, a two-page listing of all of the Premier lots with "standard" designations, and a spreadsheet of sales. The Board finds the comparable sales data is not responsive to the appellant's lack of uniformity claim and the same will not be addressed further.

The board of review presented a document entitled "Sun City Land Value Chart - 2008 Revalue" which stated adjustments for location/view included "base - inferior location; primarily backing to a busy street." The designation for the subject according to the chart defined "standard - typical lot that has another home located behind it." In support of the subject's designation, the board of review included an aerial photograph depicting the subject as having improved parcels behind the lot.

In the memorandum, the board of review indicated that a land revaluation was instituted in 2008. The classifications were the same ones originally instituted by the developer, Del Webb, in 1999 for single-family residential parcels of Classic, Premier, Estate or Reserve along with a few others for multi-family parcels. As shown on the revaluation chart, besides the lot

classifications, designations for location/view of Base, Standard or Open were implemented. The chart reflects that area single-family residential parcels were assessed from \$15,296 to \$36,255 per parcel.

The memorandum further noted as the Sun City development grew and was built out, there has been increased traffic. Furthermore, Cold Springs Drive experienced increased traffic due to a major road construction project causing traffic to use Cold Springs Drive as a detour. The board of review asserted that since the completion of the project, the traffic has returned to the previous routing around the development.

The two-page listing for Premier lots with "standard" designations reflects each parcel has a land assessment of \$23,640. Based on its data, the board of review asserted the land assessment of the subject was uniform and equitable. Therefore, the board of review requested confirmation of the subject's land 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 appellant has failed to support the contention of 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 that the appellant has failed to overcome this burden.

The evidence of land assessments presented by both parties reflects uniformity of such assessments in the subject's subdivision regardless of size. The revaluation chart identifies the applicable land assessments for the Sun City development in 2008. The Board has given less weight to the appellant's four comparables which were designated as "base" lots because they backed to a busy street. In contrast, the board of review's two-page listing establishes that Premier classified lots like the subject with the "standard" lot designation are uniformly assessed at \$23,640 per parcel for 2008. Thus, the appellant has failed to overcome the burden to establish assessment inequity by clear and convincing evidence.

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 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: June 22, 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.