



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

APPELLANT: Edward Solger
DOCKET NO.: 08-02306.001-R-1
PARCEL NO.: 02-05-131-003

The parties of record before the Property Tax Appeal Board are Edward Solger, 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.: \$60,819
TOTAL: \$84,459

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 8,937 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 appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process as to the subject's land only. 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 9,689 to 9,996 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. Base lots are "used for homes on streets with high traffic counts" according to the appellant's brief. In support of this contention, the appellant included 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."

The comparables presented by the appellant back up to Del Webb Boulevard and were afforded the 'base' designation. The appellant contends the subject should also be designated as a "base" lot. Since the appellant purchased the subject property, a commercial development known as Regency Square has been created and opened a street known as Farm Hill Drive that now connects to Cold Springs Drive. This connection has caused a substantial increase in vehicular traffic in the subject's residential neighborhood. (See two maps submitted depicting development and the subject property). The traffic includes cars, trucks, some high school buses and construction vehicles. Furthermore, the commercial development is expected to expand with the addition of a WalMart and other stores in the future.

As a consequence of the increased traffic, the local village has undertaken traffic studies by Civiltech Engineering (Exhibits 1 and 2 (page 1) - September 29, 2005 study). In his brief, appellant reported that two years later the traffic study reflected a 1,000 vehicle increase (Exhibit 2, page 2). While the subject does not back to a busy street, the appellant argued the subject faces a busy street and, of greater consequence, must back out of the subject's driveway onto this busy/dangerous street. The appellant further testified that since the filing of this 2008 assessment appeal, the traffic has further increased. Also, the traffic of high school students who cut through the subdivision, often speeding, has increased. Thus, 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 \$84,459 for the subject property was disclosed consisting of a land assessment of \$23,640 and an improvement assessment of \$60,819. In support of the subject's land assessment, the board of review presented a memorandum along with a copy of the land revaluation chart previously presented by the appellant, a two-page listing of all of the subject's Petoskey model home on Premier lots with standard designations, a spreadsheet of sales, and a grid analysis reiterating the appellant's four comparables. 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.

At hearing and in accordance with the memorandum, Janet Siers, the township assessor, testified that in 2005 there was an interim contractual employee in Rutland Township who changed the land valuation methodology. The site value had been used since the Del Webb subdivision had been initiated. However, the contractual employee altered the land valuation methodology to the square foot method. Consequently, there were many reductions in area land values. In 2006, Janet Siers as the new Rutland Township Assessor was before the Kane County Board of Review who was examining land values in the development. The board of review requested that Siers come up with a "better plan" for the land values in Sun City. As a consequence, Siers returned to the site method of valuation for land which altered the land assessments of many of the parcels in Sun City.

The 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.

Siers further opined that as the development grew and was built out, there has been increased traffic in Sun City. Cold Springs Drive runs from the north down to the south through the middle of the development, connecting with Del Webb Boulevard both on the north and the south ends of the development. Meanwhile, Del Webb Boulevard runs along the western perimeter of the development and on out to Route 47. Siers further testified that while Farm Hill Drive did not originally extend into the development, she stated there were always plans for Farm Hill Drive to connect to the subdivision.

The Rutland Township Assessor's office did a traffic study on Cold Springs Drive by sending field staff out for a two week period in the summer of 2009. From their data, the Rutland Township Assessor's Office concluded that the increase in traffic was basically due to some construction in the village of Huntley to the north of the development which caused a lot of the school traffic including school buses were utilizing Cold Springs Drive as a shortcut through the subdivision.¹

The two-page listing for Premier lot 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.

¹ While classifications and designations of parcels were not modified, in 2009 the assessor did make negative influence factor adjustments to the Cold Springs Drive parcels north of Farm Hill Drive like the subject due to traffic.

In rebuttal, the appellant noted due to the winding nature of the roadway, there is a blind spot where traffic cannot be seen until the resident has pulled out. In this regard, the appellant also complained of the lack of a stop sign in the area.

After hearing the testimony and reviewing 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 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.

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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mario M. Louie

William R. Lerbis

Member

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: September 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.