



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

APPELLANT: Dean J. Dimitri
DOCKET NO.: 08-02307.001-R-1
PARCEL NO.: 15-28-101-035

The parties of record before the Property Tax Appeal Board are Dean J. Dimitri, 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: \$ 7,696
IMPR.: \$ 42,167
TOTAL: \$ 49,863

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story, single-family dwelling of frame construction containing 1,080 square feet of living area. The dwelling was built in 1924. Features of the home include a full unfinished basement, and a two-car detached garage. According to the appellant, the subject property has central air conditioning. The subject is located in Aurora, Aurora Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process. When the appellant completed Section III of the residential appeal form, he indicated that the subject property has central air conditioning. However, the appellant also provided the property record card for the subject property which indicated that the subject does not have central air conditioning. The appellant indicated that the subject property sold for \$170,000 in August 2007. In support of the inequity argument, the appellant submitted information on five comparable properties described as one-story, single-family dwellings of frame construction. Four of the comparable properties are located in the same block as the subject, and one is located in the same general area as the subject. The comparable dwellings

were built between 1921 and 1954, and they range in size from 948 to 1,464 square feet of living area. One comparable has central air conditioning, and four have garages. Based on attached data, three comparables have full unfinished basements, and two have partial unfinished basements. The comparables have improvement assessments ranging from \$31,502 to \$37,077 or from \$25.33 to \$33.86 per square foot of living area. The subject's improvement assessment is \$42,167 or \$39.04 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$34,362 or \$31.82 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 \$49,863 was disclosed. The board of review presented descriptions and assessment information on four comparable properties. The board of review's comparable #2 is the same property as the appellant's comparable #4. The comparables consist of one-story frame dwellings that were built between 1924 and 1929. Two of the comparables are located in the same block as the subject property, and one is located in the same tax block as the subject. The remaining comparable is located in the same general area as the subject. The dwellings range in size from 880 to 964 square feet of living area. Three of the comparables have full basements, and one has a partial basement. Three of the comparables have garages. The comparable properties have improvement assessments ranging from \$30,168 to \$40,828 or from \$33.86 to \$44.72 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's 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 a reduction in the subject's assessment is not warranted.

The appellant 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 parties presented assessment data on a total of eight equity comparables. The board of review's comparable #2 is the same property as the appellant's comparable #4. All of the comparables were one-story frame dwellings, and seven were located on the same block or tax block as the subject. Seven of the comparables were very similar to the subject in age. However, the appellant's comparable #5 was thirty years newer than the subject, and the appellant's comparable #2 was 35% larger in size than the subject. As a result, these comparables received reduced weight in the Board's analysis. The Board finds

the appellant's comparables #1, #3, and #4 and the board of review's comparable #1, #3, and #4 were similar to the subject in almost all respects. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$32,102 to \$40,828 or from \$29.29 to \$44.72 per square foot of living area. The subject's improvement assessment of \$42,167 or \$39.04 per square foot of living area falls within the range established by these similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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 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: March 23, 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.