



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

APPELLANT: William & Yolanda Potts
DOCKET NO.: 08-02390.001-R-1
PARCEL NO.: 03-20-427-017

The parties of record before the Property Tax Appeal Board are William & Yolanda Potts, the appellants, 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: \$29,824
IMPR: \$105,064
TOTAL: \$134,888

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 6,970 square feet of land area is improved with a one-story single-family dwelling of frame construction containing 1,988 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full walkout-style basement of which 1,491 square feet is finished, central air conditioning, a fireplace, and a 453 square foot garage. The property is located in West Dundee, Dundee Township, Kane County.

The appellants' appeal is based on unequal treatment in the assessment process challenging both the land and improvement assessments of the subject property. In a letter, the appellants reported that only the subject's residential neighborhood, Carrington Reserves, was revalued by the assessor's office. Furthermore, the appellants contend that "as far as we know" it was only the properties in Carrington Reserve that were targeted for a letter from the township assessor regarding basement finish; "it did not go out to the whole township 'due to the lack of manpower' in the Assessor's office." The appellants seek to have a determination whether such reassessment was lawful, fair and/or equal.

In further support of the inequity argument, the appellants submitted information on four comparable properties located in the subject's subdivision. According to the appellants, the comparable parcels range in size from 6,534 to 8,412 square feet of land area. In an addendum, the appellants reported the assessor used a "graduated/sliding scale" for land assessments regardless of lot size in the subject's subdivision. Parcels exposed on the rear to Route 27 are assessed at \$21,371; parcels in the center of the subdivision with rear yards to other homeowners are assessed at \$24,499; and parcels "exposed" or backing to a protected wetlands area are assessed at \$29,824. The comparable properties have land assessments ranging from \$21,371 to \$29,824. The subject has a land assessment of \$29,824. The appellants further asserted that many of the parcels "have been incorrectly categorized in this regard." Based on a parcel map in the record, the subject parcel backs to the wetland as does appellants' comparable #3.

The parcels are improved with one-story frame dwellings that were 6 or 7 years old. The homes each contain 1,988 square feet of living area with full or partial basements, two of which include finished area. Each has central air conditioning, a fireplace, and a 453 square foot garage. The comparables have improvement assessments ranging from \$89,140 to \$100,734 or from \$44.84 to \$50.67 per square foot of living area. The subject's improvement assessment is \$105,064 or \$52.85 per square foot of living area.

Based on this evidence, the appellants requested a reductions in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$134,888 was disclosed. The board of review presented data prepared by the township assessor in support of the subject's assessment.

The assessor presented the appellants' four comparables in a grid with corrected data highlighted. As to the land assessment data, the assessor reported the subject and comparable #3 are "premium" lots which "backs open space." The assessor reported that appellants' comparables #1 and #2 are "interior lots" and comparable #4 is a "Route 72 lot." Additional corrections included that only the subject and appellants' comparable #1 enjoy full basements whereas the remaining comparables has partial basements, two of which include finished areas of 955 square feet each. The assessor also contends that there is no fireplace in comparable #1 and only comparable #3 features a walkout-style basement like the subject.

In further support of the subject's assessment, the assessor presented a parcel map depicting the comparables presented by both parties along with a spreadsheet of four suggested comparable properties.

The four comparables presented are located on the same side of Wessex Drive as the subject property. The parcels range in size from 6,970 to 7,841 square feet of land area. Each has a land assessment of \$29,824 and each was described as "premium" and "backs open space."

The parcels are improved with one-story frame dwellings that are 6 or 7 years old. The dwellings each contain 1,988 square feet of living area and feature full basements which have finished areas ranging from 1,491 to 1,788 square feet. Each has central air conditioning, a fireplace, and a garage of 453 square feet of building area. Three of the comparables feature walkout style basements and one is a "lookout" basement. These properties have improvement assessments ranging from \$105,064 to \$106,357 or from \$52.85 to \$53.50 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In written rebuttal, the appellants contend the primary issue is an "arbitrary division of our neighborhood into North, South and Centrally-located properties getting 'unequal' assessments." Also in the rebuttal, the appellants question determining assessment differences based on finished basements, walkout features and/or fireplaces.

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 appellants contend assessment inequity 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1, 544 N.E.2d 762, 136 Ill.Dec. 76 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction

Section 9-155 of the Property Tax Code provides in part that:

Valuation in general assessment years. On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants. . . the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year. . . and assess the property at 33 1/3% of its fair cash value. . . .

35 ILCS 200/9-155. The appellants contend that property in subject's subdivision, including the subject property, were revalued in 2008. Conversely, the appellants assert, and the assessor did not refute, that other property within Dundee

Township but not located in the subject's subdivision were not revalued.

The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401, 169 N.E.2d 769 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20, 544 N.E.2d 762, 136 Ill.Dec. 76 (fair cash value is the cornerstone of uniform assessment.) It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20, 544 N.E.2d 762, 136 Ill.Dec. 76; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234, 692 N.E.2d 260, 229 Ill.Dec. 487 (1998).

Except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). The Property Tax Appeal Board finds assessing officials are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. (See 35 ILCS 200/9-75). Based on the record evidence which focuses on uniformity of assessments within the subject's subdivision, the Board finds that there is no basis to allege inequity in assessments.

The parties presented specific grid analyses of eight comparable properties. As to the land inequity argument, from the 2008 assessment data presented by both parties, the evidence revealed land assessments were either \$21,371, \$24,499 or \$29,824 per lot or parcel. The subject parcel has a 2008 land assessment of \$29,824. The appellants conceded that the parcels in the subject's subdivision were assessed on a site value basis, not on a per-square-foot basis. Based on this record with the subject having a land assessment identical to that of several other parcels, the appellants have failed to establish a lack of uniformity in the subject's land assessment by clear and convincing evidence. The appellants' primary dispute with the land assessment was the differences in land assessments afforded to parcels backing up to Route 72 and to interior lots, but the appellants failed to establish how the assessor's determination was not applied in a uniform manner. On this record, no reduction in the subject's land assessment is warranted.

As to the improvement inequity argument, the parties submitted eight comparable properties to support their respective positions before the Board. The Board has given less weight to appellants'

comparables #1, #2 and #4 due to their lack of a walkout-style basement. The Board finds the remaining five comparables presented by both parties were similar to the subject dwelling in location, size, style, exterior construction, features and/or age. 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 \$100,734 to \$106,357 or from \$50.67 to \$53.50 per square foot of living area. The subject's improvement assessment of \$105,064 or \$52.85 per square foot of living area is within this range. 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 appellants 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 appellants have 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.