



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

APPELLANT: Richard Reiter
DOCKET NO.: 08-02420.001-R-1
PARCEL NO.: 02-36-427-005

The parties of record before the Property Tax Appeal Board are Richard Reiter, 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: \$28,689
IMPR.: \$126,556
TOTAL: \$155,245

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 0.34-acres has been improved with a two-story single-family dwelling of frame and masonry construction. The dwelling is 2 years old and contains 3,882 square feet of living area.¹ The home features a full, unfinished basement,² central air conditioning, a fireplace and a three-car garage of 649 square feet of building area. The property is located in the Woodland Meadows neighborhood, 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 on four comparable properties located on the subject's street and within eight doors of the subject property. The comparable parcels presented by the appellant range in size from 0.32-acres to 0.47-acres of land area. The

¹ The appellant reported the subject contains 3,863 square feet of living area.

² The board of review depicts the subject as having a partially finished basement.

parcels had land assessments of either \$22,951 or \$34,426. The subject is described as having 0.36-acres of land area and a land assessment of \$28,689. The appellant argued that the subject's assessment should be reduced based on its proximity to a busy road that backs to the subject property. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$22,988.

In regards to the improvement, the appellant relied upon the same four comparables. The four improvement comparables were described as frame³ two-story dwellings that were either 5 or 6 years old. Three of the comparables were described as containing 3,863 square feet of living area and full basements with at least two having some finished basement area. Detailed information regarding the basements for comparables #2, #3 and #4 was not provided. The dwellings feature central air-conditioning; one or two fireplaces and a garage containing 639 square feet of building area. Three comparables have improvement assessments ranging from \$118,826 to \$130,441 or from \$30.60 to \$39.51 per square foot of living area.⁴ The subject's improvement assessment is \$126,556 or \$32.60 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$122,925 or \$31.67 per square foot of living area. The appellant testified that comparable #1 was submitted in support of his improvement inequity argument and #2, #3 and #4 were submitted in support of his inequity argument regarding the subject's land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$155,245 was disclosed. The board of review presented a grid analysis using three of the appellant's comparables to support the subject's land and improvement assessments and called the Rutland Township assessor for testimony at the hearing.

The township assessor testified that standard lots less than 0.47-acres had land assessments of \$22,951 and open lots were assessed at \$34,426. The assessor further testified that the subject received a reduction in its land assessment because of a buffer between the subject and the busy street. The assessor also testified that the subject is a model "A" similar to comparable #3 while comparables #1 and #2 were superior models to the subject. The assessor stated the appellant's comparable #4 was a different model than the subject. The assessor also testified that comparables #2 and #3 back directly to the busy road while the subject backs to a buffer. The board of review's grid analysis depicts the subject and each comparable contains 3,882 square feet of living area with a basement containing 2,110 square feet of basement area. Comparable #1 is depicted as

³ The photographs and property records cards submitted by the board of review depict each comparable and the subject as having a frame and masonry exterior construction.

⁴ Since the size of comparable #4 was omitted, the per-square-foot assessment could not be computed for this comparable.

having 2,000 square feet of finished basement area. Each comparable is described as having a garage containing 649 square feet of building 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 not 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 not met this burden and a reduction is not warranted.

The Board finds the parties submitted four equity comparables for the Board's consideration. The comparables were located on the same street as the subject. The evidence depicts the subject received a reduction in its land assessment because of the buffer between the subject and the busy road, but not to the level afforded the properties backing directly to the busy street. The Board finds the comparables submitted by the appellant and used by the board of review were not similarly situated to the busy street as the subject because of the buffer area. Therefore, the Board finds the appellant has not shown by clear and convincing evidence that the subject's land assessment is inequitable. The evidence revealed that comparables #1 and #2, used by both parties, were dissimilar models when compared to the subject. The three comparable used by both parties, which had detailed information, had improvement assessments ranging from \$118,826 to \$130,441 or from \$30.60 to \$39.51 per square foot of living area. The subject has an improvement assessment of \$126,556 or \$32.60 per square foot of living area, which falls within the range established these comparables. Comparable #3, the same model as the subject, has an improvement assessment that is higher than the subject. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction 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 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 parties 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 presented.

In conclusion, the Board finds that the evidence has not 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 assessed valuation is not 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.



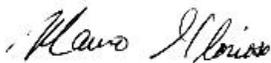
Chairman



Member



Member



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: May 18, 2012



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.