FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mary Lou Harp
DOCKET NO.: 08-02437.001-R-1
PARCEL NO.: 02-05-130-011

The parties of record before the Property Tax Appeal Board are Mary Lou Harp, 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:	$27,575
IMPR.:	$58,995
TOTAL:	$86,570

Subject only to the State multiplier as applicable.

ANALYSIS

The subject "Premier open" parcel of approximately 9,424 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. No dispute was raised concerning the improvement assessment. In support of the land inequity argument, the appellant presented a brief, itemized exhibits and a grid analysis of four improved properties located within the Sun City development which appellant contends are similar to the subject property.

In the brief, the appellant addresses the land assessment history of the subject parcel and area parcels in 2001, 2005, 2007 and the current 2008 assessment (Exhibit A). Historically "wetland view" lots were assessed at a premium and were sold by the developer at a premium according to the appellant's argument. Likewise, parcels with a golf course view were premium parcels. The appellant asserts that in 2005, parcels with golf course

views received a significant assessment reduction, but other parcels remained at similar values. For 2007, the appellant contends all assessments were increased by 4.7%. Then for this 2008 assessment, the subject's assessment was increased 88.2% over the prior year, while other parcels increased from 7.5% to 34.4%. The appellant acknowledges that in 2008 a revaluation of land was performed (see Exhibit A-1, a document entitled "Sun City Land Value Chart - 2008 Revalue").

As to the land comparables, the appellant reports the parcels range in size from 7,911 to 9,908 square feet of land area. The parcels have land assessments of $19,703 (comparable #1 - 'base'), $23,640 (comparable #2 - 'standard') or $27,575 (comparables #3 and #4 - 'open'). The subject has a land assessment of $27,575 meaning it is classified as a Premier, 'open' lot. The appellant contends that the subject parcel, which backs up to Regency Square (a commercial development) historically had one of the lowest land assessments in the development whereas parcels with golf course and/or wetland views ('open') had much greater land assessments. The appellant contends that the subject parcel "does not belong in the same classification as golf course and wetland lots or even 'standard' lots." (Compare Exhibit B-2, photos of the wetlands to Exhibits B-3 and B-4 of the Regency Square development and commercial lighting at night behind the subject parcel). Also, Exhibit C reflects a sale flyer for a property next to the subject parcel; as shown in Exhibit C-1, for 2008 this parcel had a land assessment of $22,951. As set forth in the brief, the appellant disagrees with the assessor's determination that the subject parcel is equivalent to a wetland view lot; the appellant contends the photographs establish that the subject lot is an 'inferior' lot which should be afforded a 'base' lot classification.

Based on the foregoing, the appellant contends the subject's land assessment is not uniform and a land assessment reduction to $19,703, reflective of a Premier "base" lot value, should be afforded to the subject parcel.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of $86,570 for the subject property was disclosed consisting of a land assessment of $27,575 and an improvement assessment of $58,995. In support of the subject's land assessment, the board of review presented a copy of the land revaluation chart previously presented by the appellant along with aerial photographs and a spreadsheet of seven comparables with land assessments identical to that of the subject.

The land revaluation which was instituted in 2008 uses the site method and classifies residential parcels as Classic, Premier, Estate or Reserve along with a few others for multi-family parcels. As shown on the revaluation chart, besides the lot classifications, three basic sub-classifications were applied for location/view of Base, Standard or Open. The chart reflects that

area single-family residential parcels were assessed from $15,296 to $36,255 per parcel.

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 as to the subject's land assessment.

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 comparables #1 and #2 which were designated as either "base" or "standard" lots as they differ from the subject's open view as shown in the aerial photographs which the board of review supplied. Furthermore, the board of review's evidence establishes that Premier classified lots like the subject with the "open" lot designation are uniformly assessed at $27,575 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.

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: June 22, 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.