



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

APPELLANT: Belinda McNeil  
DOCKET NO.: 08-02454.001-R-1  
PARCEL NO.: 06-19-351-017

The parties of record before the Property Tax Appeal Board are Belinda McNeil, 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:** \$ 20,062  
**IMPR.:** \$ 47,921  
**TOTAL:** \$ 67,983

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story townhome of frame construction containing 1,642 square feet of living area. The dwelling was built in 2005. Features of the home include central air conditioning and a full basement finished with a recreation room. The parties agree that the subject property sold for \$235,000 in 2006. The property is located in Elgin, Elgin Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process. When the appellant completed section 2d of the residential appeal form, she indicated that the appeal was being based on a recent appraisal. However, no appraisal was provided. Instead, the appellant provided a copy of a county assessment complaint form, which indicates that the appeal is based on assessment inequity.

The appellant submitted information on three comparable properties described as two-story frame townhomes. The dwellings were built in 2005, and they range in size from 1,738 to 1,940 square feet of living area. Each comparable has a fireplace, central air conditioning, and a full basement finished with a recreation room. The comparables have improvement assessments ranging from \$52,085 to \$54,817 or from \$28.26 to \$29.97 per square foot of living area. The subject's improvement assessment

is \$47,921 or \$29.18 per square foot of living area. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$60,000 and the improvement assessment be reduced to \$40,921 or \$24.92 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 \$67,983 was disclosed. The subject's assessment reflects a market value of \$204,337 or \$124.44 per square foot of living area, land included, using the 2008 three-year average median level of assessments for Kane County of 33.27% as determined by the Illinois Department of Revenue.

The board of review submitted an analysis prepared by the township assessor. The township assessor selected three comparable properties that consist of two-story frame townhomes located in the same development as the subject. The dwellings were built in 2005, and they contain 1,642 square feet of living area. Each townhome has central air conditioning and a full basement finished with a recreation room. Each of these properties has an improvement assessment of \$47,921 or \$29.18 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that neighboring townhomes were larger and had more features but were assessed only slightly different from the subject property. In addition, the appellant noted that the sale price of townhomes similar to the subject had recently been reduced by the developer.

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 Board finds all of the six comparables submitted by both parties were two-story townhomes located in the same development. All of the comparables submitted were very similar in age, style, exterior construction, and location. However, the comparables submitted by the appellant were slightly larger than the subject property. In addition, these comparables, unlike the subject, had a fireplace. The comparables submitted by the board of review were identical to the subject in size and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$29.18 per square foot of living area.

The subject's improvement assessment of \$29.18 per square foot of living area is identical to this amount. 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.



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Chairman



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Member



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Member



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Member



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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



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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.