



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

APPELLANT: Todd Novak
DOCKET NO.: 08-02478.001-R-1
PARCEL NO.: 02-03-376-007

The parties of record before the Property Tax Appeal Board are Todd Novak, 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.: \$0
TOTAL: \$28,689

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a vacant parcel of land contains 52,330 square feet of land area or approximately 1.20-acres which is located in Rutland Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted a letter along with a parcel map, color photographs and underlying data sheets. The appellant contends that the subject parcel due to its irregular shape and only 20 feet of street frontage is inequitably assessed. In addition, the appellant asserted that "when the property was subdivided, Kane County did not require the contractor to build cul-de-sacs for the 3 properties that were established with this subdivision." Based on a parcel map, the appellant argues that other nearby comparable properties have much more desirable cul-de-sac roads for egress, rectangular shaped lots with large street frontage whereas the subject lacks street frontage and a cul-de-sac which lessens its desirability and value.

The appellant presented four comparable properties located in close proximity to the subject. Two of the comparables are improved with dwellings. The parcels range in size from 45,899 to 164,188 square feet of land area. The properties have land assessments ranging from \$13,083 to \$22,951 or from \$0.10 to \$0.46 per square foot of land area. The subject has a land

assessment of \$28,689 or \$0.55 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$17,213 or \$0.33 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$28,689 was disclosed. The board of review presented three aerial photographs with handwritten remarks (some of which have been cut-off in photocopying), a spreadsheet of 14 comparables, and a detail of three sales of the subject property. One black and white aerial map depicts the appellant's "five" comparables [sic] in the Landings Subdivision which is said to be an "inferior location." There is also written the following: "Note: Comp #1, 2, 3 have lower value due t [illegible]." A second black and white aerial map depicts the subject and has a handwritten comment "These are lots that sold in Ridgefield (2005-2007); All land EAV at 71,031; [illegible]. See spreadsheet for more detail." A third black and white aerial map is reported as "Maplehurst Subdivision (approx. 3 ½ miles south of subject) same school district & unincorporated like subject; sold lots (2005-2007); All land EAV at 52,817; Sale range \$149,900 to \$189,900; [illegible]."

The spreadsheet of 14 residential vacant land comparables is identified by parcel number, acreage, subdivision (Maplehurst or Ridgefield), lot number, "full land," date of sale, sale price and "value/acre." The spreadsheet states the subject 1.20-acre vacant residential parcel was purchased in December 2004 for \$135,000. "These are the sales we have on similar size residential building sites." "Subject EAV at 28,689 reflects a value/acre of \$23,908."¹ The 14 comparables range in size from .91 to 1.50-acres with "full land" amounts ranging from \$52,817 to \$71,031. Sales occurred from June 2005 to May 2007 for prices ranging from \$149,900 to \$287,100, and a "value/acre" ranging from \$40,628 to \$58,041 which is reflective of a land assessment ranging from \$0.93 to \$1.33 per square foot of land area.

In an additional spreadsheet, the board of review reported that the subject parcel sold on three occasions: January 2004 for \$80,000; September 2004 for \$110,000; and December 2004 for \$135,000.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that the assessor's suggested comparables are dissimilar from the subject property. In support of this contention, the appellant submitted photographs and opinions of the subdivisions cited. Ridge Field is said to be a new subdivision with rolling hills, ponds and "high-end" landscape features created by the developer along with

¹ Based on this assertion, it appears that "value/acre" is the same as "assessment per acre."

photographs of superior custom homes. Maplehurst subdivision is also a "high-end" community of newer custom homes. Lastly, the appellant presented data concerning the Landings subdivision which provides the only access to the subject parcel. The subject is located in "Davis" subdivision which consists of the subject and two other parcels. The appellant contends that these three lots in Davis as shown in a parcel map are "the final lots" in the Landings and should most appropriately be compared to that subdivision. The Landings consists of 30 year-old dwellings with parcels that reflect its less desirable area.

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 land 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the 18 land comparables submitted by both parties were similar to the subject in location and size. These comparables had land assessments that ranged from \$0.10 to \$1.33 per square foot of land area. The subject's land assessment of \$0.55 per square foot of land area is within the range established by the most similar comparables.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value.
[citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]

Apex Motor Fuel, 20 Ill.2d at 401. In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The Board finds the subject sold for \$135,000 in December 2004, but the subject has a 2008 assessment reflective of a market value of approximately \$86,075 at the statutory level of assessment of 33.33%. The Board finds the subject's land assessment is well justified giving consideration to the credible market evidence contained in this record.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's assessment 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.

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: July 20, 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.