



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

APPELLANT: Robert R. Uhlman  
DOCKET NO.: 08-02481.001-R-1  
PARCEL NO.: 02-06-177-023

The parties of record before the Property Tax Appeal Board are Robert R. Uhlman, 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:** \$28,111  
**IMPR.:** \$79,180  
**TOTAL:** \$107,291

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject "Estates standard" parcel of approximately 10,415 square feet of land area is improved with a 5-year-old, one-story frame single-family dwelling on a concrete slab foundation. The home contains 2,032 square feet of living area and features central air conditioning and a 620 square foot garage. 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 and improvement assessments. In support of the inequity argument, the appellant presented a letter along with 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 contends the subject is not being assessed equally. In particular, the subject's land assessment increased in 2008 by 53% and as to the improvement assessment, the appellant contends that the differences in the dwellings are nearly "carbon copies of one another" suggesting the assessments should be equal.

The four comparable parcels identified as "Premiers" range in size from 11,569 to 13,934 square feet of land area. The parcels have land assessments of \$23,640. The subject has a land assessment of \$28,111. Based on the foregoing, the appellant contends the subject's land assessment is not uniform and a land assessment reduction to \$23,640 should be issued.

Each parcel is improved with a one-story single-family dwelling of frame or frame and masonry construction that is either 5 or 6 years old. The homes contain from 2,032 to 2,234 square feet of living area and feature central air conditioning and a garage of 620 square feet of living area. Two of the comparables have a fireplace. The comparables have improvement assessments ranging from \$64,263 to \$77,216 or from \$31.63 to \$37.67 per square foot of living area. The subject has an improvement assessment of \$79,180 or \$38.97 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$79,000 or \$38.88 per square foot of living area.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$107,291 for the subject property was disclosed consisting of a land assessment of \$28,111 and an improvement assessment of \$79,180. In support of the subject's assessment, the board of review presented a memorandum entitled "Del Webb Sun City Revaluation Project - 2008," a document regarding land valuation methods, a document referencing various pages of "International Association of Assessing Officers Property Assessment Valuation - Second Edition" and a spreadsheet of 10 properties, including the subject; three of the properties were identified as appellant's comparables, although only two were presented by the appellant to the Property Tax Appeal Board as comparables #3 and #4.

In the memorandum concerning the revaluation project, the board of review indicated that lots in the subject's neighborhood are valued on a site basis. The classifications were the same ones originally instituted by the developer, Del Webb, for single-family residential parcels of Classic, Premier, Estate or Reserve.

As to the land inequity argument, four of the comparables besides the subject are identified as "Estates standard" lots with land assessments of \$28,111 and parcel sizes ranging from .23 to .30 of an acre. On the spreadsheet is a notation, "Estate lots are wider than Premier lots allowing larger homes and/or 3-car garages. Thus, they are considered more valuable."

As to the improvement inequity argument, the spreadsheet consists of 9 comparable homes that are Adler model A, B or C. The subject is identified as an Adler A model. These homes were built between 2003 and 2006 and contain either 2,032 or 2,050 square feet of living area. Each has a garage of 620 square feet of building area. These comparables have improvement assessments

ranging from \$64,263 to \$88,244 or from \$31.63 to \$43.43 per square foot of living area.

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

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.

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. Furthermore, the board of review's spreadsheet establishes that Estate classified lots like the subject with the "standard" lot designation are uniformly assessed at \$28,111 per parcel for 2008. Thus, the appellant has failed to overcome the burden to establish assessment inequity by clear and convincing evidence.

The parties submitted data on 11 improved comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and/or age. These comparables had improvement assessments that ranged from \$64,263 to \$88,244 or from \$31.63 to \$43.43 per square foot of living area. The subject's improvement assessment of \$79,180 or \$38.97 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 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.

*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.