



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

APPELLANT: Frederick E. Gilbert
DOCKET NO.: 08-02680.001-R-1
PARCEL NO.: 15-18-106-008

The parties of record before the Property Tax Appeal Board are Frederick E. Gilbert, 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: \$ 13,192
IMPR.: \$ 57,715
TOTAL: \$ 70,907

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, single-family dwelling of frame construction containing 1,500 square feet of living area. The dwelling is 24 years old. Features of the home include a slab foundation, central air conditioning, and a one-car attached garage. The subject is located in Aurora, Aurora Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process as to both the improvement and land assessments. The appellant submitted information on three comparable properties described as a one and one-half story and two split-level, single-family dwellings of frame construction. One of the comparables is located next door to the subject property, and the other two are located within two blocks of the subject. The comparable dwellings range in age from 25 to 30 years old, and they contain either 1,200 or 1,646 square feet of living area. Each comparable has an attached garage, and two have central air conditioning. None of the comparables has a basement. The comparables have improvement assessments ranging from \$47,239 to \$52,077 or from \$30.02 to \$39.37 per square foot

of living area. The subject's improvement assessment is \$57,715 or \$38.48 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$45,022 or \$30.01 per square foot of living area.

The appellant's comparables have lot sizes ranging from 6,098 to 9,583 square feet and land assessments ranging from \$11,163 to \$18,543 or from \$1.16 to \$3.04 per square foot of land area. The subject has a lot size of 7,841 square feet and a land assessment of \$13,192 or \$1.68 per square foot of land area. Based on this evidence, the appellant requested that the subject's land assessment be reduced to \$12,404 or \$1.58 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 \$70,907 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story, single-family dwellings of frame construction. One of the comparables is located on the same street as the subject, and the other two are located in close proximity to the subject. The dwellings are either 21 or 27 years old, and they range in size from 1,500 to 1,654 square feet of living area. The comparables have central air conditioning and an attached garage. Two of the comparables have fireplaces. These properties have improvement assessments ranging from \$57,715 to \$65,721 or from \$38.48 to \$39.73 per square foot of living area.

The board of review also provided the land assessment information for the three comparable properties. Two comparables have land assessments of \$18,543, and one comparable has a land assessment of \$13,192. Since the board of review did not provide the lot size for each comparable, the comparables' land assessments could not be analyzed on a per square foot basis.

Based on this evidence, 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 a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's land and improvement assessments 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.

In this appeal, the appellant requested reductions in the subject's land and improvement assessments.

Regarding the equity argument, both parties presented assessment data on a total of six comparable properties. All of the comparables submitted were similar to the subject in age, exterior construction, and location. However, the appellant's comparables differed from the subject in style, and the appellant's comparable #2 was 20% smaller in size. As a result, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the comparables submitted by the board of review were most similar to the subject in style, and the board of review's comparable #2 was identical to the subject in size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$57,715 to \$65,721 or from \$38.48 to \$39.73 per square foot of living area. The subject's improvement assessment of \$57,715 or \$38.48 per square foot of living area falls within the range established by the most similar comparables. 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 improvement assessment is not warranted.

The appellant's comparables had land assessments that ranged from \$11,163 to \$18,543 or from \$1.16 to \$3.04 per square foot. The subject's land assessment of \$13,192 or \$1.68 per square foot of land area falls within this range. The board of review provided land assessments for their comparables but did not provide their lot size. However, all of the comparables submitted had land assessments that ranged from \$11,163 to \$18,543. The subject's land assessment of \$13,192 falls near the lower end of this range. Consequently, the Board finds the subject's land assessment is equitable and a reduction in the subject's land 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.

Ronald 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: March 23, 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.