



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

APPELLANT: Patricia Oakley
DOCKET NO.: 08-02684.001-R-1
PARCEL NO.: 02-08-203-005

The parties of record before the Property Tax Appeal Board are Patricia Oakley, 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: \$32,608
IMPR.: \$92,836
TOTAL: \$125,444

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,071 square foot parcel 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 appeared before the Property Tax Appeal Board contending 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, photographs, a map along with property characteristic sheets detailing six comparables located on Farm Hill Drive which appellant contends are superior to the subject property because, even though they have an "open" lot designation, like the subject, they have a view of the golf course, which the subject does not. The subject has a neighborhood code "SC Estates," a land assessment of \$32,608 and a lot type classification of "open."

The comparables were located approximately 1,000 feet from the subject and overlook a golf course. The subject has a view of an

open field. The comparable parcels range in size from 7,281 to 8,421 square feet of land area and each was classified as "open". Three comparables were classified as "SC Estates" lots, like the subject. The other three lots were classified as "SC Premiers." The "SC Estates" lots each had a land assessment of \$32,608 with the "SC Premiers" each having a land assessment of \$27,575. Based on additional designations made by the assessing officials, the subject and each comparable was designated as "Open" or lots with an unobstructed view such as common area, wet land, park, golf course view, or water.

The appellant argued that lots with an open land view do not have the same resale value as lots with a golf course view. The appellant did not submit substantive documentary market value evidence to support this argument. Based on the foregoing evidence, the appellant requested a land assessment reduction to \$28,111 as if the subject were designated a standard lot.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$125,444 for the subject property was disclosed consisting of a land assessment of \$32,608 and an improvement assessment of \$92,836. In support of the subject's land assessment, the board of review presented the subject's property record card, a 2008 Sun City land value chart, and maps, along with a spreadsheet of Sun City properties with a "SC Estates" designation.

At hearing, Janet Siers, the Rutland Township assessor, testified that a land revaluation was instituted in 2008. The classifications were the same ones originally instituted by the developer, Del Webb, in 1999 for single-family residential parcels of Classic, Premier, Estate or Reserve along with a few others for multi-family parcels. As shown on the revaluation chart, besides the lot classifications, designations for location/view of Base, Standard or Open were implemented. 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 hearing the testimony and reviewing the record, 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 not met 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 data depicts "Open" lots are defined as lots with an unobstructed view such as common area, wet land, park, golf course view and/or water. The data depicts that all "Premier" open classified lots have a land assessment of \$27,575 and all "Estate" open lots have a land assessment of \$32,608. The board of review's evidence establishes that "SC Estate" classified lots like the subject with the "open" lot designation are uniformly assessed at \$32,608 per parcel for 2008. Thus, the appellant has failed to meet the burden of establishing assessment inequity by clear and convincing evidence.

The appellant argued that the resale value of golf course view lots were superior to open land view lots, however, the appellant did not submit market value evidence to substantiate this claim. In contrast, the only market value evidence submitted into the record was the "open" lot designation spreadsheet, presented by the board of review. The spreadsheet depicts five "open" lots that sold from July 2005 to June 2008 for prices ranging from \$400,000 to \$515,000. The subject's assessment reflects a market value of approximately \$363,532 using the 2008 three-year median level of assessments for Kane County of 33.27% as determined by the Illinois Department of Revenue. The subject's assessment reflects a market value that is less than the established range of improved lots with an "open" designation.

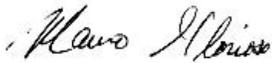
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly 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



Acting 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: November 18, 2011



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.