



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

APPELLANT: Dorothy Litwin  
DOCKET NO.: 08-02694.001-R-1  
PARCEL NO.: 02-06-457-007

The parties of record before the Property Tax Appeal Board are Dorothy Litwin, 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:** \$23,640  
**IMPR:** \$78,698  
**TOTAL:** \$102,338

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of .18-acre (7,800 square feet) is improved with a one-story single-family dwelling of frame and masonry construction containing 2,310 square feet of living area. The property is located in Del Webb's Sun City of Huntley, Rutland Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process disputing only the land assessment of the subject property. The appellant submitted information on three comparable properties located on the same block as the subject. The parcels range in size from 10,434 to 15,129 square feet of land area. The land assessments are \$18,717 or \$23,640 or from \$1.24 to \$2.27 per square foot of land area. The subject has a land assessment of \$23,640 or \$3.03 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$13,416 or \$1.72 per square foot of land area.

In addition, the appellant prepared a second chart noting changes in land assessments for 21 properties "on the block" with notations that 15 properties had 2008 land assessments less than the subject property and 16 properties which had an increase in land assessment from 2007 to 2008 that was less than the increase in the subject's land assessment. Based on this analysis, the

appellant alternatively requested a land assessment of \$2.49 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final land assessment of \$23,640 was disclosed. In support of the subject's land assessment, the board of review submitted a memorandum entitled "Dell Webb Sun City Revaluation Project - 2008," a document regarding land valuation methods, a document referencing in particular page 75 of "International Association of Assessing Officers Property Assessment Valuation - Second Edition" and a spreadsheet of 24 properties, including the subject.

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.

In the listing of 24 parcels, nine of the comparables including the subject were denoted as Premier "Standard" parcels. Each of these parcels ranged in size from .18 to .42-acres of land area and had land assessments of \$23,640. Thus, the board of review contends there is uniformity in the total land assessments of the subject and 8 neighboring properties denoted as Premier "Standard" lots based on a site value of \$23,640. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

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 land 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). 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 parties submitted 11 land comparables for consideration by the Property Tax Appeal Board. The Board finds the comparables submitted by both parties were in the subject's subdivision. The more similar lots to the subject were appellant's comparable #3 along with those properties presented by the board of review. Each of these nine comparables has a total land assessment of \$23,640 which is identical to the subject's land assessment. The site, or lot, unit of comparison is used when the market does not

indicate a significant difference in lot value even when there is a difference in lot size. After considering the adjustments made, 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.

*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.