



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

APPELLANT: Roland Carlsen
DOCKET NO.: 08-02704.001-R-1
PARCEL NO.: 02-08-203-006

The parties of record before the Property Tax Appeal Board are Roland Carlsen, 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: \$27,575
IMPR.: \$53,863
TOTAL: \$81,438

Subject only to the State multiplier as applicable.

ANALYSIS

The subject "Premiers open" parcel of approximately 9,682 square feet of land area is improved with a 9-year-old, one-story frame single-family dwelling on a concrete slab foundation. The home contains 1,642 square feet of living area and features central air conditioning and a 562 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 brief along with a grid analysis of three 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 fairly.

The appellant also contends that land assessments have been changed in recent years. The appellant questions why a parcel like the subject, facing 'open land' is assessed the same as a parcel on the golf course. In support of this dispute, the appellant submitted photographs of the open land to the rear of

the subject including a close-up of the grass which the appellant contends does not compare to the manicured land on a golf course.

The comparable parcels range in size from 9,081 to 10,633 square feet of land area. The parcels have land assessments of \$27,575. The subject has a land assessment of \$27,575. Based on the foregoing, the appellant contends the subject's land assessment is not uniform and a land assessment reduction to \$21,988 should be issued.

Each of the comparables is said to be located on the golf course and such properties "sell for more than any other homes in our area." The appellant noted that each of the comparables sold between December 1999 and June 2002 for purchase prices greater than the subject's June 1999 purchase price of \$241,092. Since property is to be assessed based on its fair market value, the appellant contends that the subject's total assessment which is greater than the total assessments of each of the comparables is not justified given differences in market value.

Each parcel is improved with a one-story single-family dwelling of frame construction that is either 9 or 10 years old. The homes contain from 1,634 to 1,649 square feet of living area and feature central air conditioning and a garage of either 468 or 562 square feet of living area. The comparables have improvement assessments ranging from \$48,081 to \$51,983 or from \$24.42 to \$31.52 per square foot of living area. The subject has an improvement assessment of \$53,863 or \$32.80 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$51,603 or \$31.43 per square foot of living area.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$81,438 for the subject property was disclosed consisting of a land assessment of \$27,575 and an improvement assessment of \$53,863. In support of the subject's assessment, the board of review presented a grid analysis of four suggested improved comparables and a spreadsheet of parcels like the subject which have been classified as Premier, open lots with a land assessment of \$27,575 for 2008, including the four comparables outlined in the improvement assessment grid analysis.

As to the improvement inequity argument, the board of review presented four comparable one-story frame or frame and masonry dwellings that were 6 or 9 years old. The homes contain 1,642 square feet of living area. Two comparables have central air conditioning and one comparable has a fireplace. Each has a garage of 562 square feet of building area. These comparables have improvement assessments ranging from \$54,279 to \$79,409 or from \$33.06 to \$48.36 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.

Except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). The Property Tax Appeal Board finds assessing officials are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. (See 35 ILCS 200/9-75). Based on the record evidence which focuses on uniformity of assessments within the subject's subdivision, the Board finds that there is no basis to allege inequity in assessments.

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 Premier classified lots like the subject with the "open" lot designation are uniformly assessed at \$27,575 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 seven 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 \$48,081 to \$79,409 or from \$24.42 to \$48.36 per square foot of living area. The subject's improvement assessment of \$53,863 or \$32.80 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: June 22, 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.