



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

APPELLANT: Luther Haskins
DOCKET NO.: 08-03303.001-R-1
PARCEL NO.: 02-05-180-002

The parties of record before the Property Tax Appeal Board are Luther Haskins, 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: \$79,409
TOTAL: \$112,017

Subject only to the State multiplier as applicable.

ANALYSIS

The subject "Estate open" parcel of approximately 10,063 square feet of land area is 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 contends 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 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 that when the subject parcel was purchased, the developer had designated some lots as "Estate" model lots. As a function of the assessor's 2008 land revaluation, the appellant contends the new value is "not consistent with the original sale and subsequent prior modifications."

Next, the appellant argued that based on total assessments of similar dwellings, the subject has been improperly assessed.

Furthermore, the subject parcel had a 48% assessment increase in 2008 despite the fact that "the south end of our lot drops steeply to a ditch which accommodates drainage from the road to the lowland behind our house." The appellant concludes that the lot configuration leaves little land for use.

As to the land comparables, the appellant report three comparable parcels that range in size from 8,666 to 18,413 square feet of land area. The parcels have land assessments of either \$28,111 (comparables #1 and #2) or \$32,608. The subject has a land assessment of \$32,608.

Based on the foregoing evidence, the appellant contends that the 48% increase in the land assessment of the subject failed to consider its market value and/or its specific configuration in arriving at an appropriate assessment. The appellant requested a reduction in the subject's land assessment to \$25,000.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$112,017 for the subject property was disclosed consisting of a land assessment of \$32,608 and an improvement assessment of \$79,409. In support of the subject's land assessment, the board of review presented a copy of a "Sun City Land Value Chart - 2008 Revalue" along with a memorandum and a spreadsheet.

The board of review reported the subject is deemed to be an Estate "open" lot and included an aerial photograph which depicted open space behind the subject parcel. As shown in the revaluation document, each comparable classified as an Estate lot then is also classified as either "base," "standard" or "open." The bottom of the document defines each of these categories. Estate "base" lots have a land assessment of \$24,099 for "inferior location; primarily backing to a busy street." "Standard" is a lot typically with another dwelling behind it whereas "open" refers to a lot with an unobstructed view such as a common area, wetland, park, golf course view or water feature. An Estate "standard" lot is assessed at \$28,111 and an Estate "open" lot is assessed at \$32,608.

The board of review described in a memorandum, that a land revaluation was instituted in 2008 using the site method. The classifications were the same ones originally instituted by the developer, Del Webb, 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, three basic sub-classifications were instituted for location/view of Base, Standard or Open. The chart reflects that area single-family residential parcels were assessed from \$15,296 to \$36,255 per parcel.

In support of the subject's land assessment, the board of review presented a spreadsheet of 26 equity parcels, including the subject. Each is located in the subject's subdivision with a

designation of Estate "open" with a 2008 land assessment of \$32,608.

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 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 as to the subject's land assessment.

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. The revaluation chart identifies the applicable land assessments for the Sun City development in 2008. The Board has given less weight to the appellant's comparables #1 and #2 which were designated as Estate "standard" lots as they differ from the subject's open view as supported by the board of review's aerial photograph. In contrast, the board of review's spreadsheet establishes that Estate classified lots like the subject with the "open" lot designation are uniformly assessed at \$32,608 per parcel for 2008. This finding is also supported by the appellant's comparable #3 which has an identical land assessment to the subject despite its smaller lot size. Thus, the appellant has failed to overcome the burden to establish assessment inequity by clear and convincing evidence.

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.