FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Terrence Bucki
DOCKET NO.: 08-03353.001-R-1
PARCEL NO.: 09-15-351-004

The parties of record before the Property Tax Appeal Board are Terrence Bucki, the appellant; and the Kane County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***a reduction*** 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:	$79,992
IMPR.:	$121,122
TOTAL:	$201,114

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 4.58 acre parcel improved with a two-story frame dwelling containing 3,814 square feet of living area. The subject was built in 1860 and contains a full, unfinished basement, air conditioning, two fireplaces, a 4,686 square foot barn, a 630 square foot barn, a 122 square foot gazebo and a garage containing 714 square feet of building area. The subject is located in St. Charles Township, St. Charles, Illinois.

The appellant appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process concerning both the land and improvement assessments of the subject property. At hearing the parties stipulated to an improvement assessment of $121,122 based on a reduction in the subject's assessment in 2009. Therefore, the only issue remaining in this appeal is the subject's land assessment.

In support of the inequity argument regarding the land, the appellant submitted a grid analysis on three comparable improved properties located within 1.5 miles of the subject. The improved

land comparables ranged in size from 2.7 acres to 5.76 acres and had land assessments ranging from $55,411 to $106,406 or from $18,473.26 to $20,522.60 per acre of land area. The subject has a land assessment of $79,992 or $17,465.50 per acre of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to $75,000 or $16,375.55 per acre of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final land assessment of $79,992 was disclosed. The board of review presented a grid analysis of four comparable properties which also contained the appellant's comparables, along with photographs and property record cards. The board of review called Colleen Lang, St. Charles Township Assessor, for testimony at the hearing.

The township assessor testified that the subject is receiving a reduced land assessment because of its close proximity to a high school. The property record card depicts the subject's land assessment was reduced by a market value of $26,500. The comparables submitted by the board of review were improved parcels ranging in size from 3.58 acres to 9.74 acres.[1] The parcels were located in unincorporated, St. Charles Township, same as the subject. They had land assessments ranging from $101,323 to $154,651 or from $12,313.96 to $29,289.96 per acre of land area. Based on the foregoing evidence, the board of review requested confirmation of the subject's land assessment.

After hearing the testimony and considering the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board considered the proposed assessment regarding the subject's improvements and grants same herein. The Board further finds a reduction in the subject's land assessment is not warranted.

The appellant argued the subject property was inequitably assessed. 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 evidence submitted, the Board finds the appellant has not met this burden and a reduction in the subject land assessment is not warranted.

The Board finds the parties submitted seven equity comparables for the Board's consideration. The board of review's comparables were located within an unincorporated area of St. Charles Township. The appellant's comparable were located within 1.5 miles of the subject. The Property Tax Appeal Board gave less

[1] The 9.74 acre parcel contained 3.6 acres of flood plain.

weight to the board of review's comparable #2 because this property contained 3.6 acres of flood plain, unlike the subject. The Property Tax Appeal Board finds the remaining six comparables were generally similar to the subject in size and location. They have land assessments ranging from $55,411 to $154,651 or from $18,473.26 to $29,289.96 per acre of land area. The subject property has a land assessment of $79,992 or $17,465.50 per acre of land area, which falls below the range established by the most similar land assessment comparables contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's land assessment is equitable and a reduction is not warranted.

In conclusion, on the basis of the assessment equity information submitted by the parties, the Board finds that the evidence has not demonstrated that the subject property's land is assessed in excess of what equity would dictate. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's land assessed valuation is not warranted. The Board further finds the stipulated improvement assessment which results in a reduction is warranted and just.

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: December 23, 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.