



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

APPELLANT: Vernon & Nancy Bremer
DOCKET NO.: 08-03491.001-R-1
PARCEL NO.: 02-08-104-005

The parties of record before the Property Tax Appeal Board are Vernon & Nancy Bremer, the appellants, 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.: \$65,410
TOTAL: \$92,985

Subject only to the State multiplier as applicable.

ANALYSIS

The subject "premiers open" parcel of approximately 8,118 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 appellants contend 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 appellants presented a brief along with a grid analysis of four improved properties located within the Sun City development which appellants contend are similar to the subject property. In the brief, the appellants contend that in 1999, when the subject parcel was purchased, the developer had designated some lots as "premium" due to location. The appellants contend that the subject parcel was not a "premium" lot.

Moreover, the appellants contend that in 2008 a revaluation of land was performed (the appellants included a document entitled "Sun City Land Value Chart - 2008 Revalue" denoted as Attachment

#1). As the assessor's methodology does not consider lot size, the appellants contend this "is a serious mistake." The assessor's revaluation methodology dealt with the "class of house designation for a specific lot." The appellants contend that land should be a defined quality not related to street views and such factors. In particular, the appellants question the treatment of the subject as compared to the "Clovers (fourplex)" which is visible at a distance from the subject parcel. The appellants contend the land comparables presented in Section V of the Residential Appeal petition for assessment purposes were either "open" or "base" lots and no consideration of size was made whereas for the "Clovers" the lot size determined the assessment.

As to the land comparables, the appellants report the parcels range in size from 11,486 to 20,193 square feet of land area. The parcels have land assessments of either \$19,703 (comparable #2) or \$23,640. The subject has a land assessment of \$27,575. Based on the foregoing, the appellants contend the subject's land assessment is not uniform and a land assessment reduction to \$18,489, reflective of the "open" view of larger lots in the Sun City Premier designation be issued.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$92,985 for the subject property was disclosed consisting of a land assessment of \$27,575 and an improvement assessment of \$65,410. In support of the subject's land assessment, the board of review presented a copy of the land revaluation chart previously presented by the appellants along with additional data.

As to the appellants' four comparables, the board of review reported the subject is deemed to be an "open" lot whereas appellants' comparables #1, #3 and #4 were "standard" lots and appellants' comparable #2 was a "base" lot. As shown in the revaluation document, each comparable classified as a Premier lot then is also classified as either "base," "standard" or "open." The bottom of the document defines each of these categories. Premier "base" lots have a land assessment of \$19,703 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. A Premier "standard" lot is assessed at \$23,640 and a Premier "open" lot is assessed at \$27,575.

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 28 equity parcels, including the subject. Each is located in the subject's subdivision with a designation of Premier "open" with a 2008 land assessment of \$27,575.

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 appellants have failed to support their 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 appellants have 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 appellants' four comparables which were designated as either "standard" or "base" lots as they differ from the subject's open view as shown in the photographs which the appellants supplied depicting their "view" to the Clovers. In contrast, 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 appellants have 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 appellants

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 appellants have 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.

Ronald 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.