



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

APPELLANT: Jeff Reuland
DOCKET NO.: 08-03804.001-R-1
PARCEL NO.: 13-36-200-005

The parties of record before the Property Tax Appeal Board are Jeff Reuland, 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: \$133,320
IMPR: \$90,097
TOTAL: \$223,417

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 15.85 acres improved with a one-story brick dwelling that is approximately 25 years old. The subject contains a partial basement, two fireplaces and a detached three-car garage. The property is located in Big Rock Township, Kane County.

The appellant appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process concerning the subject's land assessment. The appellant is not disputing the subject improvement assessment. In support of the inequity argument, the appellant submitted a grid analysis on three comparable properties located from next door to the subject to one lot east of the subject. The appellant testified the properties were all buildable lots, whereas, the subject contained approximately 4 to 5 acres of buildable land area, with the remaining land area being wetland and wooded, non-buildable area. The appellant testified that the wooded area was inaccessible due to the wet land area. In support of this argument the appellant submitted various photographs and a map.

The comparable parcels presented by the appellant were either 5.45 acres or 6.30 acres of land area and had land assessments of either \$83,325 or \$73,326 or \$15,289 or \$11,639 per acre, respectively. The subject has a land assessment of \$133,320 or \$8,411.36 per acre of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$90,097 or \$5,684.35 per acre of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$223,417 was disclosed. The board of review presented a one-page letter from the Big Rock Township Assessor, an aerial photograph, a schedule of land assessments for open and wooded rural residential parcels, a spreadsheet of rural wooded land assessments along with four comparable sales. The board of review called the township assessor for testimony at the hearing.

The township assessor, Rebecca Byington, testified that the subject's assessment was reduced by 20% because it contained non-buildable area. Byington testified that the subject is valued the same as other rural residential parcels in Big Rock Township. She further testified that a wooded parcel ranging in size from 12 to 15 acres is normally assessed at \$166,650, however, because the subject is approximately 50% wooded and contains low lying land, she has placed an assessment of \$133,320 on the subject's land portion of the assessment. The record depicts the subject's land assessment of \$133,320 is the same as an open lot containing 12 to 15 acres. The board of review revealed that the appellant was offered a reduced land assessment of \$100,000, which was refused. The rural land assessment spreadsheet depicts parcels ranging in size from 0.3 acres to 42.89 acres with land assessments ranging from \$23,331 to \$238,315 or from \$5,556.42 to \$77,770.00 per acre of land area. The four sale comparables, which ranged in size from 4.12 acres to 6.06 acres, sold from January 2005 to June 2007 for prices ranging from \$255,000 to \$375,000 or from \$61,881.19 to \$66,893.20 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 Board further finds a reduction in the subject's 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.

The Board finds the appellant submitted three comparables in close proximity to the subject. The board of review submitted assessment information on 34 comparables. The appellant submitted photographs depicting a marsh and low level wet land area. The appellant further testified that only four to five acres were buildable and accessible. The Board finds that none of the comparables submitted by the appellant were truly similar to the subject in size and property characteristics. More specifically, the appellant's comparables were not low level wet land area. The Board finds two of the 34 comparables submitted by the board of review were low level land similar to the subject. These two most similar properties had land assessments of \$11,230 and \$12,200 per acre of land area. The subject land assessment is less than these two most similar comparables at \$8,411.36 per acre of land area. Further, the Board finds the township assessor assesses wooded rural residential parcels, which range from 12 to 15 acres, at \$166,650. The subject contains 15.85 acres of land area and has a land assessment of \$133,320, the same as open rural residential parcels. The assessor testified that the appellant is receiving a 20% reduced assessment because of the non-buildable portions of land area contained within the subject parcel. Based on the evidence contained in this record and on the testimony herein, the Board finds the evidence supports the subject's land assessment.

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 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 parties 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 presented.

In conclusion, the Board finds the appellant has not demonstrated that the subject property is assessed in excess of what equity would dictate. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessed valuation is not 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.

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

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.