FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Kistenfeger
DOCKET NO.: 08-04077.001-R-1
PARCEL NO.: 22-23-104-003

The parties of record before the Property Tax Appeal Board are David Kistenfeger, the appellant; and the LaSalle 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 **LaSalle** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$11,469
IMPR.:	$71,773
TOTAL:	$83,242

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,750 square foot parcel improved with a two-story style frame dwelling that contains 2,792 square feet of living area. Features of the home include central air conditioning, a fireplace, a 572 square foot garage and a full unfinished basement. The subject is located in Ottawa, South Ottawa Township, LaSalle County.

The appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity contention, the appellant submitted information on three comparable properties located one block to 1/2 mile from the subject. The comparable lots were reported to range in size from 11,900 to 21,780 square feet and have land assessments ranging from $11,469 to $12,845 or from $0.53 to $1.08 per square foot of land area. The subject has a land assessment of $11,469 or $0.90 per square foot of land area.

In support of the improvement inequity argument, the appellant submitted improvement data on the same three comparables used to

support the land inequity contention. The appellant reported the comparables are improved with 1.5-story or two-story frame dwellings that 6 or 14 years old and range in size from 2,731 to 2,888 square feet of living area.[1] Features of the comparables include central air conditioning, a fireplace, garages that contain from 582 to 816 square feet of building area and full unfinished basements. These properties have improvement assessments ranging from $69,864 to $72,200 or from $25.00 to $28.97 per square foot of living area. The subject has an improvement assessment of $71,773 or $25.71 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $83,242 was disclosed. In support of the subject's assessment the board of review submitted a letter, a partial subdivision map, property record cards, a corrected grid of the appellant's comparables and a grid of three additional comparables located in the subject's subdivision. In response to the appellant's land inequity contention, the board of review's partial subdivision map indicated lots similar in size to the subject parcel have land assessments ranging from $11,469 to $14,028. The subject's land assessment of $11,649 is at the bottom of this range. In further support of the subject's land assessment, the board of review's grid comparables were described as containing 12,750 or 15,300 square feet and had land assessments of $11,469 or $13,888.

In support of the subject's improvement assessment, the board of review submitted improvement data on the three aforementioned comparables in the subject's subdivision. The comparables consist of two-story style frame dwellings that are 8 or 13 years old and range in size from 2,266 to 2,944 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 576 to 884 square feet of building area and full unfinished basements. These properties have improvement assessments ranging from $63,425 to $79,599 or from $26.94 to $27.99 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was 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

[1] The appellant erroneously described comparables #1 and #2 as containing 3,228 and 3,242 square feet of living area, respectively, according to these properties' property record cards supplied by the 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 the appellant has not met this burden.

With respect to the land inequity argument, the Board gave less weight to the appellant's comparables #1 and #3 because they differed significantly in lot size when compared to the subject. The Board finds the remaining comparables were relatively similar to the subject in lot size and had land assessments ranging from $11,469 to $13,888 or from $0.90 to $1.08 per square foot of land area. The subject's land assessment of $11,469 or $0.90 per square foot falls at the bottom of this range. Therefore, the Board finds the evidence in the record supports the subject's land assessment.

With respect to the improvement inequity argument, the Board gave less weight to the board of review's comparable #3 because it was significantly larger in living area when compared to the subject. The Board finds the remaining comparables were similar to the subject in size, age and most amenities and had improvement assessments ranging from $68,543 to $79,599 or from $25.00 to $28.97 per square foot of living area. The subject's improvement assessment of $71,773 or $25.71 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's improvement 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.

In conclusion, the Board finds the appellant has failed to prove assessment inequity regarding either the subject's land or improvement assessments by clear and convincing evidence and the subject's assessment as determined 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.

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.