



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

APPELLANT: Ashok Manickam  
DOCKET NO.: 08-04479.001-R-1  
PARCEL NO.: 03-01-293-008

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

**LAND: \$22,240**  
**IMPR: \$95,100**  
**TOTAL: \$117,340**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject consists of a 10,000 square foot parcel improved with a 2-story dwelling of frame and masonry construction. The dwelling contains 2,731 square feet of living area and is 2 years old<sup>1</sup>. Features of the home include an unfinished "English" basement<sup>2</sup>, central air conditioning, a fireplace and a 3-car garage containing 709 square feet. The dwelling is located in Aurora, Oswego Township, Kendall County.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. Although the appellant marked "recent sale" as the basis of the appeal, the case is being treated as assessment inequity and overvaluation based on comparable properties. The appellant submitted information on four comparable properties described as 1 or 2-story frame or frame and masonry dwellings ranging in age from 2 to 6 years. The dwellings range in size from 2,100 to 2,918 square feet of living area. The comparables feature partial unfinished basements, central air conditioning, fireplaces and 2 or 3-car garages.

<sup>1</sup> The appellant states the dwelling is 3 years old but also states it was built in 2006, making it 2 years old as of the assessment date of January 1, 2008. The board of review claims the subject is 2 years old.

<sup>2</sup> The appellant claims the dwelling has an 800 square foot unfinished basement. The board of review claims the subject's unfinished basement contains 1,442 square feet, and claims it is an "English" basement, which is supported by the photographic evidence.

Comparables #1, #2 and #3 have total assessments ranging from \$115,260 to \$116,670 or from \$39.98 to \$42.25 per square foot of living area<sup>3</sup>. Comparable #4 was a partial assessment. The comparables have lot sizes of 9,975 or 10,000 square feet of land area and the appellant provided the dimensions of the lots to support his claim. The land assessments reported by the appellant for comparables #1, #2 and #3 ranged from \$21,219 to \$23,340 or from \$2.12 to \$2.34 per square foot of land area. The appellant did not disclose a valid land assessment for comparable #4. The subject has a total assessment of \$117,340 or \$42.97 per square foot of living area including land, an improvement assessment of \$95,100 or \$34.82 per square foot of living area, and a land assessment of \$22,240 or \$2.22 per square foot of land area.

The appellant also disclosed that all four comparables sold between November 2003 and January 2008 for prices ranging from \$270,000 to \$404,012 or from \$128.57 to \$138.46 per square foot of living area including land. The appellant disclosed the subject sold in May 2006 for \$416,606 or \$152.55 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$117,340 was disclosed. The subject's total assessment reflects an estimated market value of \$357,091 or \$130.75 per square foot of living area, land included, using the 2008 three-year median level of assessments for Kendall County of 32.86% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties. The board of review's comparables #1 and #2 and the appellant's comparables #1 and #2 are the same properties. The comparables range in age from 1 to 3 years and consist of 2-story frame and masonry dwellings. The dwellings range in size from 2,634 to 2,743 square feet of living area. Features include full unfinished basements, central air conditioning and garages containing either 709 or 727 square feet. Three comparables have fireplaces. These comparables have total assessments ranging from \$112,340 to \$115,880 or from \$41.78 to \$42.65 per square foot of living area including land. They have improvement assessments ranging from \$90,100 to \$93,020 or from \$33.33 to \$34.21 per square foot of living area. The comparables have lot sizes ranging from 10,001 to 10,095 square feet of land area. The land assessments for these comparables are either \$22,240 or \$24,460 or between \$2.20 and \$2.44 per square foot of land area.

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<sup>3</sup> The appellant did not use final assessments in the grid analysis. These assessed values were taken from the attached printouts from the Kendall County web site, which did not separate land assessments from improvement assessments.

The board of review also disclosed that all four comparables had sold for prices ranging from \$377,000 to \$431,317 or from \$137.64 to \$163.75 per square foot of living area including land. The board of review only disclosed sale dates for comparables #1 and #2. These properties sold in November 2005 and August 2006. Based on this evidence, the board of review requested confirmation of the subject's 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 Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment based on overvaluation is not warranted.

With regard to the overvaluation argument, the appellant's comparables #1, #2 and #3 and the board of review's comparables #1 and #2 had sale dates over a year from the subject's January 1, 2008 assessment date. The board of review's comparables #3 and #4 lacked sale dates. The appellant's comparable #4, being 1-story, was dissimilar in style and much smaller than the subject. Therefore the Board gave little weight to all eight comparables submitted by both parties. The Board also gave little weight to the subject's sale since its sale date was more than a year prior to the subject's January 1, 2008 valuation date.

The Board finds none of the comparables submitted by either party were particularly similar to the subject in all categories. Therefore the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued.

The appellant also contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has failed to meet this burden.

Regarding the improvement assessment inequity argument, the Board finds appellant's comparable #4 was a partial assessment. The Board further finds the appellant did not use the board of review's final assessments for comparables #1, #2 and #3.

Therefore these comparables received less weight in the Board's analysis. The Board finds the comparables submitted by the board of review most similar to the subject in location, style, exterior construction, features and age. Therefore these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$33.33 to \$34.21 per square foot of living area. The subject's improvement assessment of \$34.82 per square foot of living area is slightly above the range established by these comparables. However, the Board finds the features of the subject, specifically the English basement, justifies this higher assessment. Therefore, the Board finds no reduction in the subject's improvement assessment is warranted.

With regard to the subject's land assessment, the Board finds the appellant used incorrect assessments for all four comparables. Therefore these four comparables received less weight in the Board's analysis. The comparables submitted by the board of review had land assessments ranging from \$2.20 to \$2.44 per square foot of land area. The subject's land assessment of \$2.22 per square foot of land area is within the range established by these comparables. The Board finds the appellant has not proven through clear and convincing evidence that the subject's land assessment is inequitable. Therefore, no reduction in the land assessment is warranted.

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 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: April 20, 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.