



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

APPELLANT: Jeffrey & Karen Brewster  
DOCKET NO.: 08-04533.001-R-1  
PARCEL NO.: 05-04-328-002

The parties of record before the Property Tax Appeal Board are Jeffrey & Karen Brewster, the appellants; 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: \$31,811  
IMPR: \$82,173  
TOTAL: \$113,984**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains .46 acres of land area and is improved with a 2-story dwelling of frame construction. The dwelling contains 2,840 square feet of living area<sup>1</sup> and was built in 2001. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 964 square foot garage. The dwelling is located in Yorkville, Kendall Township, Kendall County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties described as 2-story frame or masonry dwellings located near the subject. Comparables #1 and #2 contain 3,320 and 3,312 square feet of living area, but no size data was submitted for comparables #3 and #4. Features include central air conditioning, fireplaces and garages. The appellants did not submit any information on the ages, lot sizes, size and finish of basements, or sizes of garages for the comparables. The comparables have land assessments of \$27,183 or \$31,811. Without lot sizes, no "per foot" comparisons are possible. The

---

<sup>1</sup> The appellants claim the subject contains 3,010 square feet of living area but did not submit any evidence to support the claim. The appellants claim the board of review changed their records to reflect the size as 3,010. However, the board of review submitted in evidence a property record card that shows the size of the dwelling as 2,840 square feet of living area.

comparables have improvement assessments ranging from \$65,899 to \$71,545. Comparables #1 and #2 had improvement assessments of \$21.14 and \$19.89 per square foot of living area. Since no size was provided for comparables #3 and #4, "per foot" assessment comparisons are not possible. The subject's improvement assessment is \$82,173 or \$28.93 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$113,984 was disclosed. The land assessment was \$31,811 and the improvement assessment was \$82,173.

The board of review presented descriptions and assessment information on four comparable properties consisting of 2-story frame and masonry dwellings ranging in age from 2 to 13 years. These dwellings are located near the subject and range in size from 2,654 to 3,143 square feet of living area. Features include full unfinished basements, central air conditioning, fireplaces and garages ranging in size from 628 to 720 square feet. The properties have land assessments of \$31,811 and improvement assessments ranging from \$80,089 to \$94,892 or from \$28.98 to \$35.75 per square foot of living area. The comparables have total assessments ranging from \$111,900 to \$126,703 or from \$40.22 to \$47.74 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellants proposed the Board not consider the board of review's comparables #3 and #4 and instead use appellants' comparable #1 and #2.

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 a reduction in the subject's assessment is not warranted.

The appellants contend 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 appellants have not met this burden.

Initially, the Board finds the best record of size of the subject dwelling is the property record card, and finds the correct size of the subject dwelling to be 2,840 square feet of living area.

Comparables #3 and #4 submitted by the appellants lacked dwelling size so no "per foot" comparison could be made between the improvement assessments of the subject and these two comparables. Similarly, none of the four comparables submitted by the

appellants included lot size so no "per foot" comparisons could be made for the land assessment. The appellants' comparables were missing age, basement, and garage information. Therefore, the Board made limited use of these comparables in its analysis. The Board was able to use the improvement assessments of comparables #1 and #2 and total assessments of all four comparables. The Board finds the comparables submitted by the board of review were similar to the subject in location, size, style, features and age and therefore received more weight in the Board's analysis.

Seven of the eight comparables submitted by all parties have land assessments of \$31,811. The subject's land assessment is \$31,811. Therefore, the Board finds the appellants have failed to prove through clear and convincing evidence that the subject's land assessment is inequitable.

The appellants' comparables #1 and #2 and the board of review's four comparables have improvement assessments ranging from \$65,899 to \$94,892 or from \$19.89 to \$35.75 per square foot of living area. The subject's improvement assessment of \$82,173 or \$28.93 per square foot of living area is within the range established by these comparables. Therefore, the Board finds the appellants have failed to prove through clear and convincing evidence that the subject's improvement assessment is inequitable.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's assessment is equitable and a reduction in the subject's assessment is not 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 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.

*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.