



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

APPELLANT: James & Debra Nauert  
DOCKET NO.: 08-04767.001-R-1  
PARCEL NO.: 05-05-128-023

The parties of record before the Property Tax Appeal Board are James & Debra Nauert, the appellants, by attorney Daniel J. Kramer in Yorkville, 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: \$18,890**  
**IMPR: \$89,738**  
**TOTAL: \$108,628**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains 16,908 square feet of land area and is improved with a 2-story dwelling of frame and masonry construction. The dwelling contains 2,750 square feet of living area<sup>1</sup> and was built in 1996. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 3-car garage containing 672 square feet. 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 three comparable properties described as 2-story frame or frame and masonry dwellings located in the same subdivision as the subject. The lots contain either 10,000 or 10,800 square feet of land area. The comparables were built in 1996 or 2001 and range in size from 2,366 to 2,876 square feet of living area<sup>2</sup>. Features include full basements, one with finished area, central

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<sup>1</sup> The appellants claim the subject contains 2,750 square feet of living area but did not submit any evidence to support the claim. The board of review submitted in evidence a property record card containing a detailed schematic diagram with dimensions to support their claim that the subject contains 2,790 square feet of living area.

<sup>2</sup> The appellants claim the sizes of two of the comparables, which were obtained from the county, are incorrect but did not submit any evidence to support their claim. The board of review submitted property record cards with detailed schematic diagrams with dimensions for two of these comparables.

air conditioning, fireplaces and 2 or 3-car garages. The comparables have improvement assessments ranging from \$72,997 to \$85,339. The subject's improvement assessment is \$89,738. 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 \$108,628 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of 2-story frame or frame and masonry dwellings. They are situated on lots in the same subdivision as the subject and range in size from 11,906 to 17,470 square feet of land area. The comparables are between 4 and 11 years old and range in size from 2,628 to 2,788 square feet of living area. Features include full or partial unfinished basements, central air conditioning and garages containing between 400 and 772 square feet. Three of the comparables have fireplaces. The properties have improvement assessments ranging from \$84,005 to \$92,315 or from \$30.37 to \$33.11 per square foot of living area. The subject's improvement assessment is \$89,738 or \$32.63 per square foot of living area. 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 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. However, the schematic diagram of the subject is inconsistent with the photographic evidence. The photo of the subject dwelling is strikingly similar to the photos of appellants' comparables #1 and #2, especially the area to the right of the garage. The photographic evidence shows the front of the subject dwelling is recessed in the porch area. The schematic diagrams of appellants' comparables #1 and #2 clearly show this but the diagram of the subject does not. The Board calculated the size of the subject based on the schematic and finds the calculated size to be 2,790 square feet of living area. However, after adjusting for the recessed area, the Board finds the true and correct size of the subject dwelling to be 2,750 square feet of living area. The Board also checked the schematics of comparables #1 and #2 submitted by the appellants and found that their correct sizes are 2,568 and 2,366 square feet of living area.

Given these correct sizes, the Board finds the correct improvement assessment of the subject is \$32.63 per square foot of living area, and the correct improvement assessments for appellants' comparables #1 through #3 are \$33.23, \$32.11 and \$25.38 per square foot of living area.

The Board finds all seven comparables submitted by both parties similar to the subject in location, age, size, style and features. These comparables had improvement assessments ranging from \$72,997 to \$92,315 or from \$25.38 to \$33.23 per square foot of living area. The subject's improvement assessment of \$89,738 or \$32.63 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.

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.