



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

APPELLANT: Margarete Liedtke
DOCKET NO.: 08-04980.001-R-1
PARCEL NO.: 02-05-331-023

The parties of record before the Property Tax Appeal Board are Margarete Liedtke, 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: \$32,608
IMPR.: \$154,918
TOTAL: \$187,526

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of .23-acres is improved with a one-story dwelling of brick and frame exterior construction, known as a "Superior A" model, containing 2,720 square feet of living area. The dwelling is 8 years old. Features of the home include a full 2,628 square foot look-out basement, central air conditioning, a fireplace and a 674 square foot garage. The property is located in Huntley, Rutland Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to both the subject's land and improvement assessments. The appellant also reported that the subject property was purchased in September 2000 for \$567,334, which "included a huge lot premium." In support of the appeal, the appellant submitted a letter along with a grid analysis of three comparable properties located in the subject's subdivision.

As to the land inequity argument, the comparable parcels range in size from .34 to .42-acres and have land assessments of \$28,111 or \$32,608. The subject parcel of .23-acres has a land assessment of \$32,608. In the letter, the appellant argued the size of the subject parcel as compared to these comparable parcels does not justify its higher land assessment. She further argued that some models in the Del Webb Sun City development were charged "exorbitant lot premium[s] of \$200,000 plus which first

time owners foolishly paid for their retirement dream." Appellant contends that the resale market in the area is for larger homes with cheaper lots. Based on this evidence, the appellant requested a land assessment reduction to \$24,979.

As to the improvement inequity argument, the comparables are described as one-story frame dwellings built in 1999 or 2004. The homes contain either 2,542 or 2,575 square feet of living area, each. Features include full basements of either 2,230 or 2,239 square feet of building area, central air conditioning, a fireplace, and a 616 square foot garage. The comparables have improvement assessments of \$94,098 or \$36.54 or \$42.20 per square foot of living area. In the letter, the appellant reported the comparables do not have a sun room, which the subject has, but which is allegedly over-assessed. The subject's improvement assessment is \$154,918 or \$56.96 per square foot of living area. The appellant further argued that the Superior model has not held its sales value because initial buyers paid high lot premiums that were not being charged to later buyers who also were able to buy larger homes for less money. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$101,451 or \$37.30 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$187,526 was disclosed. In support of the subject's land and improvement assessments, the board of review presented a grid analysis of four comparable properties along with applicable property record cards.

As to the subject's land assessment, the subject parcel is described as "estate/open lot." The grid displays four other properties described as "estate/open lot" and each has a land assessment of \$32,608. These parcels range in size from .23 to .30-acres or from 9,938 to 12,932 square feet of land area. The subject lot of 10,036 or .23-acres likewise has a land assessment of \$32,608. Based on this data, the board of review requested confirmation of the subject's land assessment.

As to the subject's improvement assessment, the board of review noted the subject dwelling is a Superior A model. In the grid, two comparables are described as one-story "Superior A" models and two are described as one-story "Superior C" models. Each contains 2,720 square feet of living area. The homes were built between 1999 and 2001. Each comparable has a full basement of 2,384 square feet with finished areas ranging from 1,600 to 2,000 square feet of building area. Three of these comparables are walkout-style basements and one is a look out style. The board of review also reported that the subject has 2,144 square feet of basement area finish. Each comparable features central air conditioning and a garage of either 616 or 674 square feet of building area. Three of the comparables have a fireplace. The comparables have improvement assessments of \$154,918 or \$56.96 per square foot of living area. Based on this evidence, the

board of review requested confirmation of the subject's improvement assessment.

In rebuttal, the appellant pointed out that three of the four board of review comparables have walkout-style basements as compared to the subject's lookout basement. In addition, three of the comparables have a patio not enjoyed by the subject. In addition, since sales prices from 1999, 2000 and 2001 were set forth on the grid, appellant noted that two of the four comparable properties sold for more than the subject property. Appellant also reiterates that for 2006, the Kane County Board of Review stipulated to a total assessment for the subject property of \$126,430. The appellant contends that the 2008 assessment for this appeal should remain the same.

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 appellant contends unequal treatment in the subject's land and improvement assessments 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). 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.

As to the appellant's assertion that the 2006 assessment of the subject property should be carried forward to 2008, that request is not appropriate. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides as follows:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

While the record indicates that the subject property is an owner occupied dwelling, in Kane County 2006 and 2008 are not within the same general assessment period. Therefore, this statutory provision providing that the lowered assessment should be carried forward, subject only to equalization, if any, is inapplicable to this appeal.

On the data presented, the Board finds the parties submitted a total of seven comparable properties to support their respective positions before the Property Tax Appeal Board. As to the land inequity argument, the data indicates that all parcels deemed to be "estate/open lot" like the subject parcel were similarly assessed at \$32,608, regardless of lot size. Therefore, the appellant has failed to establish assessment inequity regarding the subject's land assessment on this record.

As to the improvement inequity argument, the seven dwellings range in size from 2,542 to 2,720 square feet of living area. Each has a basement ranging in size from 2,230 to 2,384 square feet of building area, central air conditioning, and a garage of either 616 or 674 square feet of building area. The subject has a larger basement of 2,628 square feet than any of the comparable and a larger finished basement area of 2,144 square feet than any of the comparables. The comparables have improvement assessments ranging from \$94,098 to \$154,918 or from \$36.54 to \$56.96 per square foot of living area. The subject has an improvement assessment of \$154,918 or \$56.96 per square foot of living area which is identical to four of the comparables of similar location, age, size and features as the subject. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement 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 taxation 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: July 22, 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.