



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

APPELLANT: Christopher Ranieri  
DOCKET NO.: 08-05001.001-R-1  
PARCEL NO.: 09-07-252-010

The parties of record before the Property Tax Appeal Board are Christopher Ranieri, 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:** \$41,829  
**IMPR.:** \$186,575  
**TOTAL:** \$228,404

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single-family dwelling of frame and stucco/dryvit construction containing 4,095 square feet of living area. The dwelling is 14 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, decks containing 630 square feet, and a four-car garage of 1,026 square feet of building area. The subject site has 54,885 square feet of land area that is located in St. Charles, St. Charles Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the subject's improvement. No dispute was raised concerning the land assessment. The appellant submitted a letter with the appeal arguing that the "Grade A+10" for the subject is excessive and that the subject's "Grade" be changed to "A." In support of this contention, the appellant submitted a grid analysis of four comparable properties located within two blocks of the subject. The comparables are described as two-story frame, frame and stucco/dryvit, or frame and brick dwellings that range in age from 9 to 17 years old. Three of the comparables are "Grade A" and one is "Grade B." The comparable dwellings range in size from 3,726 to 4,084 square feet of living area. Features include full basements, three of which include finished area, central air conditioning, and a garage ranging in size from 703 to 1,164 square feet of building area. Three of

the comparables include a swimming pool and one has a screened porch. The comparables have improvement assessments ranging from \$134,476 to \$181,313 or from \$32.92 to \$45.83 per square foot of living area. The subject's improvement assessment is \$186,575 or \$45.56 per square foot of living area, but the subject does not enjoy the amenity of a pool. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment \$167,917 or \$41.01 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 \$228,404 was disclosed. In support of the subject's assessment, the board of review submitted a memorandum prepared by Colleen Lang, Assessor in St. Charles Township along with data on six additional comparables. The assessor reported in pertinent part that the subject is located in an area of "high-end custom built, single-family residences, each with a unique floor plan and varying rooflines; amenities also vary." The assessor contends that based on the list of properties from the subject's neighborhood, the majority of the homes carry "at least the same quality of construction or grade as the subject property." The assessor contends that the structural grade of the subject dwelling is appropriate and fair. As to the appellant's suggested comparables, the assessor noted those properties are inferior regarding quality of construction, lack the complicated footprint and fenestration of the subject property. In particular, appellant's comparable #2 is reportedly dissimilar to the subject in this manner.

Through the assessor, the board of review presented descriptions and assessment information on six comparable properties, three of which were located in the subject's subdivision and three of which were located in a neighboring subdivision. The comparables consist of two-story frame/stucco or frame and masonry dwellings that range in age from 9 to 15 years old. The dwellings range in size from 3,727 to 4,252 square feet of living area. Features include full basements, four of which include finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 721 to 1,194 square feet of building area. Two comparables have pools and each has a deck, patio and/or porch. These properties have improvement assessments ranging from \$186,102 to \$229,486 or from \$46.02 to \$55.51 per square foot of living area.<sup>1</sup> Attached to the grid analysis are copies of property record card printouts, floor plan schematics, and photographs of the properties presented by both parties. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted that several of the board of review's suggested comparables are not located in the subject's subdivision. The appellant further contends that he has been a home builder for 27 years and built the subject dwelling at a

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<sup>1</sup> The assessor also reported assessment values "without pool and/or finished basement."

cost of \$56.00 per square foot in 1994. Thus, the appellant disagrees that the subject's floor plan is some how more complicated than the comparable dwellings the appellant presented in this appeal. The appellant also contends that the subject's dryvit exterior construction sells for approximately 10% less than a dwelling with brick and cedar exterior construction. The appellant concludes contending he is "charged a tax rate that is 10% higher than my neighbors" and the assessor's response that the subject dwelling is more complicated and a higher quality dwelling are "not true."

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 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). 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.

The parties submitted a total of ten comparables to support their respective positions before the Property Tax Appeal Board. The Board finds appellant's comparable #1 and board of review comparables #1 and #5 were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$181,313 to \$195,694 or from \$45.83 to \$48.19 per square foot of living area. The subject's improvement assessment of \$186,575 or \$45.56 per square foot of living area is below the range established by the most similar comparables on a per-square-foot basis and appears to be well-supported by the record evidence. 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.

*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: June 22, 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.