



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

APPELLANT: Joseph & Lisa Casbarian
DOCKET NO.: 08-05275.001-R-1
PARCEL NO.: 02-03-494-001

The parties of record before the Property Tax Appeal Board are Joseph & Lisa Casbarian, 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: \$20,600
IMPR.: \$92,812
TOTAL: \$113,412

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 2-story dwelling of frame construction. The dwelling contains 3,270 square feet of living area and was built in 2007. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 400 square foot garage. The subject is located in Montgomery, Bristol 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 dwellings built in either 2006 or 2007. The dwellings range in size from 3,064 to 3,072 square feet of living area. The comparables feature full unfinished basements, central air conditioning, and garages containing either 400 or 440 square feet. Two comparables feature fireplaces. The comparables have improvement assessments ranging from \$65,440 to \$77,110 or from \$21.36 to \$25.10 per square foot of living area. The subject has an improvement assessment of \$92,812 or \$28.38 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 \$113,412 was disclosed. The subject's total assessment reflects an estimated

market value of \$345,137 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 comparables are 3 or 4 years old and consist of 2-story frame dwellings. The appellants' comparable #1 and the board of review's comparable #2 are the same property¹. The dwellings range in size from 2,808 to 3,168 square feet of living area. Features include full unfinished basements, central air conditioning, fireplaces and garages that contain either 400 or 440 square feet. These properties have improvement assessments ranging from \$75,920 to \$84,150 or from \$24.34 to \$29.85 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 Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

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 failed to meet this burden.

Initially, the board finds the correct size of appellants' comparable #1/board of review's comparable #2 is 3,168 based on the schematic submitted by the board of review. Therefore, the correct improvement assessment for that comparable is \$24.34 per square foot of living area.

Both parties submitted eight comparable properties with varying degrees of similarity to the subject. According to the board of review, appellants' comparable #2 was a partial assessment and therefore received less weight in the Board's analysis. The remaining seven comparables have improvement assessments ranging from \$22.81 to \$29.85 per square foot of living area. The subject's improvement assessment of \$28.38 per square foot of living area is within the range established by these comparables. The board of review argued that the subject's improvement assessment is on the high end of the range due to the fact that the subject has an "English" basement where the appellants'

¹ The appellants claim comparable #1 contains 3,072 square feet of living area but only submitted a data sheet as evidence. The board of review claims comparable #2 (appellants' comparable #1) contains 3,168 square feet and submitted a detailed schematic drawing with dimensions to support the claim.

comparables had conventional basements. Therefore, the Board finds no reduction in the subject's improvement assessment is warranted. In support of this decision, the Board points out the subject sold on its assessment date of January 1, 2008 for \$360,983, which is higher than its estimated market value on that date of \$345,137.

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.