



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

APPELLANT: Pieper Family 2008 Trust
DOCKET NO.: 09-02934.001-R-1
PARCEL NO.: 05-24-425-016

The parties of record before the Property Tax Appeal Board are Pieper Family 2008 Trust, 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: \$32,285
IMPR: \$95,596
TOTAL: \$127,881**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains .29 acres of land area and is improved with a 2-story dwelling of frame and brick construction. The dwelling contains 3,106 square feet of living area¹ and is 4 years old. Features of the home include a full unfinished basement, central air conditioning and an attached 3-car garage². The dwelling is located in Elgin, Plato Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on ten comparable properties located in Elgin Township on lots ranging in size from .18 to .39 acres. The properties are in subdivisions near the subject. The dwellings are 2-story frame or frame and masonry dwellings all 4 or 5 years old and ranging in size from 3,165 to 3,395 square feet of living area. Features include full unfinished basements, central air conditioning, and garages that contain between 462 and 837 square feet. Nine have fireplaces. The comparables have land assessments ranging from \$30,722 to

¹ The appellant claims the subject contains 3,168 square feet of living area and submitted an unidentified printout to support the claim. The board of review claims the subject contains 3,106 square feet of living area and submitted a data matrix of the subject and 86 other "Manchester" model dwellings all containing 3,106 square feet of living area.

² The appellant claims the garage contains 636 square feet. The board of review claims the garage contains 455 square feet. The photographic evidence submitted by both parties indicates the subject has a 3-car garage.

\$32,442 or from \$1.91 to \$3.12 per square foot of land area³. The comparables have improvement assessments ranging from \$72,582 to \$101,037 or from \$22.25 to \$30.16 per square foot of living area. The subject's improvement assessment is \$95,596 or \$30.78 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$127,881 was disclosed. The subject's land assessment was \$32,285 or \$2.56 per square foot of land area. The subject's improvement assessment was \$95,596 or \$30.78 per square foot of living area.

The board of review presented descriptions and assessment information on four comparable properties in Plato Township, in the same subdivision as the subject, ranging in size from .24 to .29 acres. The properties consist of 2-story frame or frame and masonry dwellings ranging in age from 2 to 5 years. They all contain 3,106 square feet of living area. Features include full unfinished basements, central air conditioning, fireplaces and garages that contain 455 square feet. All four comparables have land assessments of \$32,285 or from \$2.56 to \$3.09 per square foot of land area. The improvement assessments range from \$93,915 to \$106,486 or from \$30.24 to \$34.28 per square foot of living area. The board of review also submitted a list of 86 comparable properties containing sale and assessment information. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant states they are not disputing the subject's assessment in comparison to other homes located near the subject in the Shadow Hill subdivision in Plato Township. They feel their assessment is inequitable when compared to homes in nearby subdivisions in Elgin Township.

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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

³ The appellant's comparable #7 had a land assessment of \$2,204 or \$.28 per square foot of land area. The appellant suggests this is an error. Therefore this comparable was excluded from the land assessments.

Initially, the Board finds the best record of size of the subject dwelling is the board of review's list of 86 similar models all with 3,106 square feet of living area. The appellant submitted a printout with no information as to its source. Therefore, the Board finds the correct size of the subject dwelling is 3,106 square feet of living area. The Board lacks sufficient evidence to determine the size of the subject's garage other than it is a 3-car garage.

The Board agrees with the appellant that their comparable #7 has a land assessment that appears to be erroneous, and therefore this comparable received little weight in the Board's analysis. The Board finds all the remaining comparables submitted by both parties were similar to the subject in age, style and exterior construction, but the four comparables submitted by the board of review were nearly identical to the subject in dwelling size, lot size, basement size and finish, fireplaces and other features. These four comparables were located in the same subdivision as the subject in Plato Township whereas the appellant's comparables were located a distance of 1.0 mile to 1.7 miles from the subject in Elgin Township. For this reason, the comparables submitted by the board of review were given the most weight in the board's analysis.

Regarding the improvement assessment inequity argument, the board of review submitted four comparable properties very similar to the subject with improvement assessments ranging from \$93,915 to \$106,486 or from \$30.24 to \$34.28 per square foot of living area. The subject's revised improvement assessment of \$95,596 or \$30.78 per square foot of living area is within the range established by these comparables. This assessment is supported by the recent sale of the board of review's comparable #3 six months prior to the subject's assessment date of January 1, 2009. Comparable #3 sold for \$422,990. Comparable #3's assessment reflects a market value of \$417,106, which is slightly less than the sale price. The Board gave little weight to the list of 86 suggested comparables contained in the board of review's submission of evidence, due to lack of detailed description for comparison to the subject. Based on this evidence, the Board finds no reduction in the subject's improvement assessment is warranted.

With regard to the subject's land assessment, the board of review submitted four comparable properties for consideration. They all had land assessments of \$32,285 or from \$2.56 to \$3.09 per square foot of land area. The subject's land assessment of \$32,285 or \$2.56 per square foot of land area is within the range established by these comparables. The Board finds the appellant has not proven through clear and convincing evidence that the subject's land assessment is inequitable. Therefore, no reduction in the land assessment is warranted.

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 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.



Chairman



Member



Member



Member



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



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.