



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

APPELLANT: Knud & Grethe Christensen
DOCKET NO.: 09-02941.001-R-1
PARCEL NO.: 03-17-480-014

The parties of record before the Property Tax Appeal Board are Knud & Grethe Christensen, the appellants; 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: \$10,736
IMPR.: \$89,254
TOTAL: \$99,990**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-story condominium of frame construction. The dwelling contains 2,358 square feet of living area¹ and is 5 years old². The dwelling is on a crawl-space foundation. Features of the home include central air conditioning, a fireplace and an attached 420 square foot garage. The dwelling is located in Algonquin, Dundee Township, Kane County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted MLS listing sheets and county assessment printouts for three comparable properties described as 2-story frame condominiums. The comparables all contain 2,354 square feet of living area and are either 4 or 5 years old. Features include central air conditioning and 2-car garages. Three of the comparables have fireplaces and none have basements.

¹ The appellants claim the subject contains 2,300 square feet of living area but did not submit any evidence to support the claim. The board of review claims the dwelling contains 2,358 square feet of living area and submitted in evidence a property record card to support the claim.

² The board of review claims the subject is 7 years old but submitted a property record card showing the dwelling was built in 2004. The appellants claim the dwelling is 5 years old.

The appellants did not submit any 2009 assessment data for the comparables. Comparables #1 and #2 include data from 2005, 2006 and 2007, and comparable #3 contains no assessment information. The appellants also submitted a list of five sales prepared by a realtor but that too lacked assessment information. Based on this evidence, the appellants requested the subject's assessment be reduction to \$64,994.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$99,990 or \$42.40 per square foot of living area was disclosed.

The board of review presented descriptions and assessment information on four comparable properties consisting of 2-story frame condominiums ranging in age from 2 to 5 years. These dwellings are located near the subject and all contain 2,358 square feet of living area. Features include central air conditioning and 420 square foot garages. Two of the comparables have fireplaces and none have basements. All four properties have land assessments of \$10,736 and improvement assessments of \$99,274 or \$42.10 per square foot of living area. All four comparables have total assessments of \$110,010 or \$46.65 per square foot of living area including land. 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, and finds the correct size of the subject dwelling to be 2,358 square feet of living area. The Board also finds the correct age of the dwelling is 5 years.

All three comparables submitted by the appellants lacked recent assessment information and therefore no equity comparison could be made between the subject's assessment and the assessments of the appellants' comparables. These comparables were therefore given little weight in the Board's analysis. The Board finds the four comparables submitted by the board of review were very similar to the subject in location, size, style, exterior construction, features and age and therefore received the most weight in the Board's analysis.

All four of the comparables submitted by the board of review have total assessments of \$110,010 or \$46.65 per square foot of living area including land. The subject's total assessment is \$99,990 or \$42.40 per square foot of living area including land, which is less than the four most similar comparables. Therefore, the Board finds the appellants have failed to prove through clear and convincing evidence that the subject is inequitably assessed.

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 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.