



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

APPELLANT: Susan Ladesic
DOCKET NO.: 09-03104.001-R-1
PARCEL NO.: 02-33-252-013

The parties of record before the Property Tax Appeal Board are Susan Ladesic, the appellant; 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: \$25,750
IMPR.: \$104,380
TOTAL: \$130,130

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel contains approximately 16,000 square feet of land area¹ and is improved with a 2-story dwelling of brick and frame construction. The dwelling contains 3,353 square feet of living area and was built in 1993. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a garage containing 484 square feet. The dwelling is located in Yorkville, Bristol Township, Kendall County.

The appellant's appeal is based on unequal treatment in the assessment process for both the land and the improvement. The appellant submitted information on 9 comparable properties². The dwellings are described as 1, 1½ or 2-story frame, brick or brick and frame dwellings built between 1964 and 2006. The appellant did not disclose the distance the dwellings are located from the subject. The dwellings range in size from 1,770 to 4,185 square

¹ The appellant claims the site contains 16,470 square feet of land area but submitted no evidence to support the claim. The board of review claims the subject contains 15,341 square feet of land area and submitted a property record card and a GIS aerial, but neither contained the parcel size.

² Much of the land and improvement evidence submitted by the appellant on the grid analysis was missing or unsupported. The board of review submitted property record cards for eight of the appellant's nine comparables. Where there is a discrepancy between the appellant's data and the board of review's data, or the data is missing, the Board used the board of review's property record cards in its analysis.

feet of living area. Features include full or partial basements, three with finished area, 1 or 2 fireplaces and garages containing between 550 and 876 square feet. Seven comparables feature central air conditioning. The comparables have improvement assessments ranging from \$74,834 to \$105,650 or from \$20.33 to \$46.15 per square foot of living area.

The 9 comparable sites range in size from 32,670 to 166,834 square feet of land area. The comparable's land assessments range from \$22,660 to \$43,000 or from \$0.23 to \$1.18 per square foot of land 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 \$130,130 was disclosed. The subject's land assessment is \$25,750 or \$1.61 per square foot of land area and the improvement assessment is \$104,380 or \$31.13 per square foot of living area.

In support of the subject's assessment, the board of review presented descriptions and information on four comparable properties located within a block the subject. The dwellings were built between 1993 and 2003 and consist of 2-story brick and frame dwellings. The dwellings range in size from 2,908 to 3,608 square feet of living area. Features include full unfinished basements, central air conditioning, fireplaces and garages containing between 700 and 960 square feet. These properties have improvement assessments ranging from \$95,710 to \$120,670 or from \$30.43 to \$33.52 per square foot of living area. The comparables are situated on lots ranging in size from 14,721 to 26,324 square feet of land area. The comparables all have land assessments of \$25,750 which range from \$.98 to \$1.75 per square foot of land area.

The board of review contends that none of the appellant's comparables are in the same neighborhood as the subject. The board of review claims the square footage and assessment information provided by the appellant are incorrect and provided the property record cards for the appellant's comparables in support of their claim. Finally, the board of review claims appellant's comparables #1, #4 and #7 are not 2-story homes and would not be comparable to the subject. 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 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 failed to meet this burden.

Initially, the Board finds the correct size of the subject's land area to be approximately 16,000 square feet. The appellant claims the lot contains 16,460 square feet of land area but submitted no evidence to support their claim. The board of review claims the lot contains 15,341 square feet of land area and submitted a property record card and a GIS aerial photograph to support the claim. However, the land area was missing from the property record card and the GIS photograph. Since the parcel is odd shaped, the Board was unable to determine the exact size of the parcel from the evidence submitted.

The Board further finds that the appellant's grid analysis contains numerous missing or erroneous data elements. The board of review submitted property records cards for eight of the appellant's nine comparables, and, in cases of missing data or discrepancies, the Board accepts the property record card data as correct.

Regarding the improvement assessment, the appellant's comparables #1, #4 and #7 were not two story dwellings, and all except comparable #5 differed significantly in size from the subject. Therefore these 8 comparables received less weight in the Board's analysis. The Board finds comparable #5 submitted by the appellant and all four comparables submitted by the board of review were similar to the subject in size, style, exterior construction and features. These comparables have improvement assessments ranging from \$95,710 to \$120,670 or from \$29.65 to \$33.52 per square foot of living area. The subject's improvement assessment of \$104,380 or \$31.13 per square foot of living area is within the range established by these comparables. Therefore, the Board finds no reduction in the subject's improvement assessment is warranted.

With regard to the subject's land assessment, both parties submitted 13 comparable properties for consideration. They had land assessments ranging from \$22,660 to \$43,000 or from \$.23 to \$1.75 per square foot of land area. The subject's land assessment of \$25,750 or \$1.61 per square foot of land area is within the range established by these comparables. Therefore, the Board finds the appellant has not proven through clear and convincing evidence that the subject's land assessment is inequitable, and no reduction in the land assessment is 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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: May 18, 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.