



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

APPELLANT: Sebastian & Colleen Serrano Jr.
DOCKET NO.: 09-03114.001-R-1
PARCEL NO.: 05-04-432-002

The parties of record before the Property Tax Appeal Board are Sebastian & Colleen Serrano Jr., 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: \$22,576
IMPR.: \$77,344
TOTAL: \$99,920

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 14 year-old, two-story style brick and frame dwelling that contains 2,502 square feet of living area. Features of the home include central air conditioning, a fireplace, a two-car garage and a full basement. The subject is located in Yorkville, Kendall Township, Kendall County.

Appellant Sebastian Serrano appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. The subject's land assessment was not contested. In support of the improvement inequity argument, the appellants submitted a grid analysis of three comparable properties located near the subject. The comparables consist of two-story style frame dwellings that are 6 to 12 years old and range in size from 2,808 to 3,518 square feet of living area. Features of the comparables include central air conditioning, a fireplace, two-car or three-car garages and full basements. These properties have improvement assessments ranging from \$71,675 to \$89,713 or from \$25.50 to \$26.54 per square foot of living area. The subject has an improvement assessment of

\$77,344 or \$30.91 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$64,702 or \$25.86 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$99,920 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of four comparable properties located within one block of the subject. The comparables consist of two-story style brick and frame dwellings that range in age from 4 to 13 years and range in size from 2,368 to 2,792 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 420 to 594 square feet of building area and full or partial unfinished basements. These properties have improvement assessments ranging from \$74,800 to \$82,040 or from \$29.38 to \$32.07 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

After hearing the testimony 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 that a reduction in the subject's assessment is not warranted.

The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 appellants have not met this burden.

The Board finds the parties submitted seven comparables in support of their respective arguments. The Board gave less weight to the appellants' comparables #2 and #3 because they were significantly larger in living area when compared to the subject. The Board finds the appellants' comparable #1 and the board of review's comparables were similar to the subject in design, age, size, location and most features and had improvement assessments ranging from \$71,675 to \$82,040 or from \$25.43 to \$33.40 per square foot of living area. The subject's improvement assessment of \$77,344 or \$30.91 per square foot of living area falls within this range. As a final check on the subject's improvement assessment, the Board finds the board of review's comparable #1, located across the street from the subject and assessed at \$32.07 per square foot of living area, is identical to the subject in living area and very similar in other attributes.

After considering adjustments for the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record.

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 parties 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.

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.