



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

APPELLANT: Vernon McClure
DOCKET NO.: 09-03320.001-R-1
PARCEL NO.: 03-09-158-008

The parties of record before the Property Tax Appeal Board are Vernon McClure, 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: \$22,242
IMPR.: \$65,964
TOTAL: \$88,206**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a waterfront lot containing approximately 10,000 square feet of land area¹. It is improved with a 2-story dwelling of brick and frame construction. The dwelling contains 2,124 square feet of living area and is 11 years old. Features of the home include a full unfinished basement, central air conditioning and an attached 3-car garage containing 671 square feet². The dwelling is located in Oswego, Oswego Township, Kendall County.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. The appellant submitted information on four comparable properties located within a half-block of the subject. The comparables are on lots ranging in size from 8,760 to 11,440 square feet of land area. The appellant did not disclose if the lots were waterfront. The dwellings are 2-

¹ The appellant claims the subject contains 10,439 square feet of land area but submitted no evidence to support the claim. The board of review claims the subject contains 9,302 square feet of land area and submitted a property record card and a GIS aerial photograph in evidence. Neither document contained the land size of the subject.

² The appellant claims the garage contains 645 square feet but did not submit any evidence to support the claim. The board of review claims the garage contains 671 square feet and submitted a property record card with a detailed schematic diagram with dimensions, albeit illegible due to reduction, to support the claim.

story dwellings of frame or brick and frame construction. The comparable dwellings are either 11 or 12 years old and range in size from 1,910 to 2,240 square feet of living area. Features include full unfinished basements, central air conditioning, and garages that contain between 440 and 600 square feet. Two of the comparables feature fireplaces. The comparables have land assessments which range from \$20,019 to \$22,242 or from \$1.81 to \$2.41 per square foot of land area. The comparables have improvement assessments ranging from \$56,693 to \$66,022 or from \$29.29 to \$30.96 per square foot of living area.

The appellant also disclosed that the four comparables sold from December 1997 to April 2004 for prices ranging from \$158,000 to \$238,000 or from \$82.72 to \$111.37 per square foot of living area including land. 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 \$88,206 was disclosed. The subject's land assessment was \$22,242 or \$2.22 per square foot of land area. The subject's improvement assessment was \$65,964 or \$31.06 per square foot of living area. The subject's total assessment reflects an estimated market value of \$264,011 or \$124.30 per square foot of living area, land included, using the 2009 three-year median level of assessments for Kendall County of 33.41% as determined by the Illinois Department of Revenue.

The board of review presented descriptions and assessment information on three comparable properties located within a quarter-mile of the subject. They have lots ranging in size from 8,961 to 9,993 square feet of land area. The board of review submitted a GIS aerial photograph indicating all three comparables are waterfront lots. The properties consist of 2-story brick and frame dwellings ranging in age from 8 to 13 years. They all contain 2,132 square feet of living area and feature full or partial unfinished basements, central air conditioning, and garages that contain 400 square feet. Two comparables feature fireplaces. The comparables have land assessments of \$21,131 or \$22,242 or from \$2.11 to \$2.48 per square foot of land area. The improvement assessments are either \$61,301 or \$64,405, or \$28.75 and \$30.21 per square foot of living area. The comparables sold between November 2007 and June 2008 for prices ranging from \$262,000 to \$265,000 or from \$122.89 to \$124.30 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When

market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

Initially, the Board finds the correct size of the subject's garage is 671 square feet based on the subject's property record card. The Board further finds that the subject contains approximately 10,000 square feet of land area. The appellant claims the subject contains 10,439 square feet of land area but submitted no evidence to support the claim. The board of review claims the subject contains 9,302 square feet of land area and submitted a property record card and a GIS aerial photograph in evidence, neither of which contained the land size of the subject.

The Board finds all four of the appellant's comparables sold more than four years prior to the subject's valuation date of January 1, 2009. Therefore these comparables received less weight in the Board's analysis. The Board finds the board of review's comparables were most similar to the subject in location, age, style, size, exterior construction and features and had recently sold. These comparables sold for prices ranging from \$262,000 to \$265,000 or from \$122.89 to \$124.30 per square foot of living area including land. The subject's assessment reflects a market value of \$264,011 or \$124.30 per square foot of living area, land included, which is within the range established by the most similar comparables. Therefore, the Board finds the appellant has failed to prove by a preponderance of the evidence that the subject is overvalued.

The appellant also 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.

Regarding the subject's land assessment, both parties submitted seven comparable properties for consideration. These seven comparables had land assessments ranging from \$20,019 to \$22,242 or from \$1.81 to \$2.48 per square foot of land area. The subject's land assessment of \$22,242 or \$2.22 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.

With regard to the improvement assessment, both parties submitted seven comparable properties very similar to the subject. They have improvement assessments ranging from \$56,693 to \$66,022 or from \$28.75 to \$30.96 per square foot of living area. The subject's improvement assessment of \$65,964 or \$31.06 per square foot of living area is slightly above the range established by these comparables on a square foot basis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds no reduction in the subject's improvement 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

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: 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.