



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

APPELLANT: Matthew & Sarah Lohse
DOCKET NO.: 09-03407.001-R-1
PARCEL NO.: 02-02-383-019

The parties of record before the Property Tax Appeal Board are Matthew & Sarah Lohse, 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: \$20,600
IMPR.: \$65,250
TOTAL: \$85,850**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 2-story dwelling of brick and frame construction. The dwelling contains 2,428 square feet of living area¹ and was built in 2004. Features of the home include a full unfinished basement with "lookout", central air conditioning and a 2-car garage containing 400 square feet. The subject is located in Montgomery, Bristol Township, Kendall County.

The appellants' appeal is based on unequal treatment in the assessment process and overvaluation. The appellants submitted information on eight comparable properties described as 2-story dwellings of frame construction. The comparables were built between 2003 and 2006 and range in size from 1,680 to 2,704 square feet of living area. The appellants did not submit any information on foundation type/basement size and finish, central air conditioning, fireplaces or garage sizes for any of the comparables. The comparables have improvement assessments ranging from \$62,690 to \$87,210 or from \$28.14 to \$40.13 per square foot

¹ The appellants claim the subject contains 2,684 square feet of living area but submitted no evidence to support the claim. The board of review claims the subject contains 2,428 square feet of living area and submitted a property record card containing a detailed schematic diagram of the subject with measurements to support the claim.

of living area. The appellants also disclosed that the comparables sold between June 2008 and October 2009 for prices ranging from \$191,500 to \$225,000 or from \$79.51 to \$129.76 per square foot of living area including land.

The appellants submitted photographic evidence of all the comparables and stated that comparable #1 was the "exact same house as the subject". Based on this evidence, the appellants requested a reduction in the subject's assessment to \$70,000 which would reflect a market value of approximately \$210,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$85,850 was disclosed. The subject's total assessment reflects an estimated market value of \$256,959 or \$105.83 per square foot of living area including land 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 also disclosed the subject's improvement assessment was \$65,250 or \$26.87 per square foot of living area.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties. The comparables were built in 2003 or 2005 and consist of 2-story frame dwellings. The dwellings range in size from 1,844 to 3,200 square feet of living area. Features include full basements, two with "lookout" similar to the subject. Additional features include central air conditioning and garages that contain between 400 and 580 square feet. Three comparables feature fireplaces. These properties have improvement assessments ranging from \$63,130 to \$103,510 or from \$27.62 to \$34.75 per square foot of living area. The board of review also disclosed the comparables sold from October 2007 through May 2009 for prices ranging from \$225,000 to \$295,000 or from \$88.28 to \$128.35 per square foot of living area including land². The board of review also disclosed via the property record card that the subject sold in November 2010 for \$243,990 or \$100.49 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 Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend 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

² The board of review's comparable #3 sold twice, once in January 2008 for \$295,000 and again in January 2009 for \$282,500.

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.

The Board finds the appellants failed to submit information about the features of the eight comparables such as foundation and/or basement, central air conditioning, fireplaces and garages. Although the appellants claim comparable #1 is the exact same house as the subject, details about the comparables features are needed. Without this information, the Board can only speculate as to the degree of similarity between the comparables and the subject. Therefore, the Board gave little weight to the appellants' eight comparable sales due to lack of detailed description for comparison to the subject. The Board further finds comparables #1, #3 and #4 submitted by the board of review differed significantly from the subject in size. Therefore these comparables also received less weight in the Board's analysis. The Board finds only the board of review's comparable #2 similar to the subject in exterior construction, age, size, style, location and features. This comparable sold in May 2008 for \$252,000 or \$99.06 per square foot of living area including land. The subject's assessment reflects a market value of \$256,959 or \$105.83 per square foot of living area including land, which is higher than this most similar comparable. However, the Board finds the brick front of the subject and the "lookout" basement justify the higher market value. This valuation is supported by the sale of the subject in November 2010 for \$243,990 or \$100.49 per square foot of living area including land. Therefore, the Board finds the appellants have failed to prove through a preponderance of the evidence that the subject is overvalued and no reduction in the subject's assessment based on overvaluation is warranted.

The appellants also 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 no reduction based on assessment inequity is warranted.

Both parties submitted twelve comparable properties with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$27.62 to \$40.13 per square foot of living area. The subject's improvement assessment of \$26.87 per square foot of living area is below the range established by these comparables. Therefore, 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 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: 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.