



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

APPELLANT: Salvatore & Valerie Dalo
DOCKET NO.: 09-03498.001-R-1
PARCEL NO.: 03-32-135-006

The parties of record before the Property Tax Appeal Board are Salvatore & Valerie Dalo, 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: \$35,888
IMPR: \$179,622
TOTAL: \$215,510

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a seven year-old, two-story style brick and frame dwelling that contains 4,431 square feet of living area. Features of the home include central air conditioning, two fireplaces, a full unfinished basement and a 930 square foot attached garage. The subject is located in Oswego, Oswego Township, Kendall County.

The appellants appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of four comparable properties located in the subject's subdivision. The comparables consist of two-story style masonry or frame and masonry dwellings that were built between 1998 and 2006 and range in size from 4,239 to 4,477 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, garages that contain from 849 to 1,208 square feet of building area and full or partial basements. These properties have improvement assessments ranging from \$151,349 to \$174,432 or from \$35.70 to \$39.22 per square foot of living area. The

subject has an improvement assessment of \$179,622 or \$40.54 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$164,112 or \$37.04 per square foot of living area.

During the hearing, the appellants acknowledged the subject, as well as their comparables #1 and #2, have unfinished attic space over the garages of these homes.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$215,510 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 in the subject's subdivision. The board of review's comparables #1, #2 and #3 are the same properties as the appellants' comparables #2, #1 and #4, respectively. The only comparable not common to the appellants' comparables, board of review #4, is a two-story style masonry dwelling, built in 2005, that contains 4,490 square feet of living area. Features of this home include central air conditioning, a fireplace, a 1,334 square foot garage and a full unfinished basement. These properties have improvement assessments ranging from \$165,661 to \$186,723 or from \$37.00 to \$41.59 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called Chief County Assessment Officer Andy Nicoletti as a witness. Nicoletti testified the unfinished attic over the subject's garage added \$6,850 or \$1.98 per square foot to the subject's improvement assessment. The witness also testified the subject's large 2,969 square foot "English" style basement further justified the home's higher improvement 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 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 a total of five comparables in support of their respective arguments, as three comparables were common to both parties. The comparables were all similar to

the subject in design, age, size, location and most features and had improvement assessments ranging from \$165,661 to \$186,723 or from \$35.70 to \$41.59 per square foot of living area. The subject's improvement assessment of \$179,622 or \$40.54 per square foot of living area falls within this range. The Board also finds the subject's unfinished attic area and large basement justify the subject's improvement assessment nearer the high end of this range.

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.

In conclusion, the Board finds the appellants have failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined 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.

Ronald 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.