



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

APPELLANT: Michelle & Jeffrey Lackowski
DOCKET NO.: 09-03510.001-R-1
PARCEL NO.: 05-24-452-008

The parties of record before the Property Tax Appeal Board are Michelle & Jeffrey Lackowski, the appellants; and the Kane 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 Kane County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$32,285
IMPR: \$90,578
TOTAL: \$122,863

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains .23 acres of land area which is improved with a 2-story dwelling of frame construction. The dwelling is a "Manchester A" model which contains 3,106 square feet of living area¹ and was built in 2006. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 3-car garage². The dwelling is located in Elgin, Plato Township, Kane County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on five comparable properties with land sizes ranging from .23 to .29 acres. The properties are in subdivisions located in Elgin Township between 1.0 and 1.4 miles from the subject. The dwellings are 2-story frame dwellings all 4 or 5 years old and ranging in size from 3,262 to 3,395 square feet of living area.

¹ The appellants claim the subject contains 3,168 square feet of living area and submitted an unidentified printout to support the claim. The board of review claims the subject contains 3,106 square feet of living area and submitted a data matrix of the subject and 66 other "Manchester A" model dwellings. Sixty-five of the dwellings contain 3,106 square feet of living area.

² The appellants claim in Section III of the Appeal Form that the subject features a 3-car garage that contains 636 square feet. The board of review claims the garage contains 455 square feet but submitted no evidence to support the claim.

Features include full unfinished basements, central air conditioning, and garages that contain between 543 and 837 square feet. Four comparables feature fireplaces. The comparables have land assessments of \$30,722 and \$31,296, or from \$2.43 to \$3.12 per square foot of land area. The comparables have improvement assessments ranging from \$72,582 to \$80,574 or from \$22.25 to \$24.20 per square foot of living area. Based on this evidence, the appellants requested reductions in the subject's land assessment to \$30,837 and improvement assessment to \$77,765.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$122,863 was disclosed. The subject's land assessment was \$32,285 or \$3.22 per square foot of land area. The subject's improvement assessment was \$90,578 or \$29.16 per square foot of living area.

The board of review presented descriptions and assessment information on three comparable properties in Plato Township. These comparables are in the same subdivision as the subject and have land sizes of either .26 or .28 acres. The dwellings consist of 2-story frame dwellings built in 2007 or 2008 containing 3,106 square feet of living area. Features include full unfinished basements, central air conditioning and garages that contain 455 square feet. Two have fireplaces. Two of the comparables are the "Manchester A" model, the same as the subject, and one is a "Manchester B" model. All three comparables have land assessments of \$32,285 which equates to \$2.65 or \$2.85 per square foot of land area. The improvement assessments range from \$91,982 to \$101,764 or from \$29.61 to \$32.76 per square foot of living area.

The board of review also submitted a list of 66 comparable properties. The two "Manchester A" homes from the three comparables described above are part of this list. The 66 properties on this list are the same model home as the subject (Manchester A) and are located in the same subdivision and township as the subject. Sixty-five of the comparables contain 3,106 square feet of living area and one contains 3,030 square feet of living area. The land assessments for all parcels are \$32,285 or \$1.45 to \$3.22 per square foot of land area. The improvement assessments range from \$84,370 to \$108,547 or from \$27.16 to \$35.53 per square foot of living area. The total assessments range from \$112.69 to \$138.56 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants 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 the appellants have not met this burden.

Initially, the Board finds the best record of size of the subject dwelling is the board of review's list of 66 "Manchester A" homes, 65 of which contain 3,106 square feet of living area. The appellants submitted a printout with a size of 3,168, but with no information as to its source. Therefore, the Board finds the correct size of the subject dwelling is 3,106 square feet of living area. The Board lacks sufficient evidence to determine the size of the subject's garage other than it is a 3-car garage.

The Board finds the five comparables submitted by the appellants were in different subdivisions in a different township than the subject. These comparables were from 5% to 9% larger than the subject and from 1.0 to 1.4 miles away from the subject. Therefore these comparables received less weight in the Board's analysis.

The Board finds the board of review submitted three comparables in a grid analysis that were "Manchester" models located on the same block as the subject and most similar to the subject in size, style, exterior construction, features and age. In addition to these comparables, the board of review submitted a list of 66 comparable properties that were the same model as the subject (Manchester A) located in the same subdivision in the same township as the subject on sites similar in size to the subject. All but one of the 66 comparables contained the same square footage of living area as the subject. Two of the three comparables in the grid analysis are also in this list. Therefore these comparables received the most weight in the Board's analysis.

With regard to the subject's land assessment, the board of review's comparables had land assessments of \$32,285 or from \$1.45 to \$3.22 per square foot of land area. The subject's land assessment of \$32,285 or \$3.22 per square foot of land area is within the range established by these comparables. The Board finds the appellants have not proven through clear and convincing evidence that the subject's land assessment is inequitable. Therefore, no reduction in the land assessment is warranted.

Regarding the improvement assessment inequity argument, the board of review's comparables had improvement assessments ranging from \$84,370 to \$139,928 or from \$27.16 to \$35.53 per square foot of living area. The subject's improvement assessment of \$90,578 or \$29.16 per square foot of living area is within the range established by these comparables. Based on this evidence, the Board finds no reduction in the subject's improvement assessment is warranted.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board

finds the subject's assessment is equitable and a reduction in the subject's assessment is not 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.



Chairman



Member



Member



Member



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: April 20, 2012



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.