



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

APPELLANT: Larry W. & Mary Dalton  
DOCKET NO.: 09-03661.001-R-1  
PARCEL NO.: 04-21-125-033

The parties of record before the Property Tax Appeal Board are Larry W. & Mary Dalton, the appellants; and the Kendall County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:       \$33,901  
IMPR:       \$96,000  
TOTAL:      \$129,901**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story brick and frame dwelling that contains 2,449<sup>1</sup> square feet of living area. The dwelling was constructed in 2005. Amenities include a full unfinished look-out basement, central air conditioning, two fireplaces and a three-car attached garage with workshop that contains 1,868 square feet. The subject property has 48,625 square feet of land area. The subject property is located in Fox Township, Kendall County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments as the basis of the appeal.

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<sup>1</sup> The appellants' appeal petition lists the subject dwelling as having 2,449 square feet of living area. In support of this claim, the appellants submitted a hand drawn sketch of the subject dwelling. The board of review's evidence shows the subject dwelling contains 2,840 square feet of living area, but submitted no evidence, such as a property record with a dwelling sketch, to support the dwelling size of the subject property. Based on this record, the Board finds the subject dwelling contains 2,449 square feet of living area.

In support of inequity claim regarding the subject's improvement assessment, the appellants submitted a location map, photographs and an assessment analysis of four suggested comparables. The comparables are located within the subject's subdivision. The comparables consist of one-story brick or brick and frame dwellings that are five years old. The appellants did not disclose the foundation types of the suggested comparables. Features include central air conditioning, two fireplaces and three or three plus car garages. The dwellings range in size from 2,220 to 2,650 square feet of living area and have improvement assessments ranging from \$78,782 to \$105,545 or from \$35.52 to \$39.78 per square foot of living area. The subject property has an improvement assessment of \$113,970 or \$46.54 per square foot of living area.

In support of the land inequity claim, the appellants submitted a uniformity analysis of four suggested land comparables that are located within the subject's subdivision. The comparables have lots that range in size from 45,121 to 57,255 square feet of land area. They have land assessments ranging from \$23,133 to \$31,252 or from \$.51 to \$.59 per square foot of land area. The subject has a land assessment of \$33,901 or \$.70 per square foot of land area.

Based on this evidence, the appellants 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 \$147,871 was disclosed.

In support of the subject's assessment, the board of review submitted a brief addressing the appeal, a location map photographs and an assessment analysis detailing four suggested comparables. The comparables are located within the subject's subdivision. The comparables consist of one-story brick and frame dwellings that are from three to five years old. The comparables have unfinished basements. One comparable has a look-out basement and one comparable has a walkout basement. Other features include central air conditioning and garages that range in size from 789 to 1,108 square feet. Three comparables have a fireplace. The dwellings range in size from 2,717 to 2,807 square feet of living area and have improvement assessments ranging from \$106,574 to \$111,303 or from \$38.82 to \$40.97 per square foot of living area.

The comparables have lots that range in size from 45,259 to 52,022 square feet of land area. They have land assessments ranging from \$30,193 or \$33,901 or from \$.58 to \$.74 per square foot of land area. The subject lot has a land assessment of \$33,901 or \$.70 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants claimed that at the local board of review hearing they were informed that wooded lots were valued more than non-wooded lots; cul-de-sac lots were valued more than non cul-de-sac lots; and improved lots were valued higher than vacant lots. The subject is a wooded, cul-de-sac lot and appellants' comparable 1 is also a wooded, cul-de-sac lot, but is assessed for less than the subject lot. The appellants pointed out board of review's comparables 1, 2 and 4 have non-wooded, cul-de-sac lots that have assessments of \$30,193. The appellants also submitted four new land comparables to further demonstrate the subject's lot was not being uniformly assessed. The Board finds it cannot consider these new comparables as evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. (Emphasis Added). A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

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 improvement assessment is warranted.

The appellants argued 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 overcome this burden.

With respect to the subject's improvement assessment, the parties submitted eight suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board finds the comparables submitted by both parties are similar to the subject in location, design, size, age, and amenities. These comparables have improvement assessments ranging from \$78,872 to \$111,303 or from \$35.53 to \$40.97 per square foot of living area. The subject property has an improvement assessment of \$113,970 or \$46.54 per square foot of living area, which falls above the range established by the most similar assessment comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is excessive and a reduction is warranted.

With respect to the subject's land assessment, the parties submitted eight suggested assessment comparables in support of their respective positions. Both parties' comparables were similar to the subject in size and location. They have land assessments ranging from \$23,133 to \$33,901 or from \$.51 to \$.74 per square foot of land area. The subject property has a land assessment of \$33,901 or \$.70 per square foot of land area. The Board finds the subject's land assessment falls within the range established by the most similar assessment land comparables contained in this record. The Board recognized and finds it problematic that land assessments vary widely in the subject's subdivision. The board of review did not provide any explanation as to why land assessments of similar situated properties vary. However, the appellants submitted no evidence that would show the assessment methodology employed by the assessing officials result in inequitable land assessments or showing that any individual land assessment is not reflective of its fair market value. Therefore, no reduction in the subject's land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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. The Board finds that the appellants have not proven by clear and convincing evidence that the subject's land was inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's land 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

*Marko M. Louie*

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: November 30, 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.