



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

APPELLANT: Brett & Tracy Brown  
DOCKET NO.: 09-03669.001-R-1  
PARCEL NO.: 04-16-351-003

The parties of record before the Property Tax Appeal Board are Brett & Tracy Brown, 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:** \$ 30,723  
**IMPR.:** \$ 81,492  
**TOTAL:** \$ 112,215

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story brick and frame dwelling that contains 2,079 square feet of living area. The dwelling as constructed in 2007. Amenities include a full unfinished basement, central air conditioning, two fireplaces and a three-car garage that contains 808 square feet. The subject property has 48,749 square feet of or approximately 1.12 acres 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.

In support of inequity claim regarding the subject's improvement assessment, the appellants submitted photographs and an assessment analysis of four suggested comparables. The comparables are located from one block to four miles from the subject. The comparables consist of one-story brick or brick and frame dwellings. Comparables 1 through 3 are reported to be four of five years old, while the age of comparable 4 was not disclosed. The comparables have full unfinished basements,

central air conditioning, one or two fireplaces and three-car garages. The dwellings range in size from 2,171 to 2,595 square feet of living area and have improvement assessments ranging from \$74,306 to \$93,026 or from \$34.23 to \$36.87 per square foot of living area. The subject property has an improvement assessment of \$81,493 or \$39.20 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 from two lots to eight blocks from the subject. The comparables have lots that range in size from 43,560 to 45,523 square feet of land area. They each have land assessments of \$23,133 or \$.51 and \$.53 per square foot of land area. The subject has a land assessment of \$30,723 or \$.63 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 \$112,215 was disclosed.

In support of the subject's assessment, the board of review submitted a brief addressing the appeal, photographs and an assessment analysis detailing four suggested comparables. The comparables are located from three lots east, west or southeast to two blocks south from the subject. The comparables consist of one-story brick and frame dwellings that are from two to six years old. The comparables have unfinished basements, central air conditioning, one fireplace and garages that range in size from 768 to 944 square feet. The dwellings range in size from 2,028 to 2,186 square feet of living area and have improvement assessments ranging from \$79,493 to \$85,686 or \$39.20 per square foot of living area. The subject property has an improvement assessment of \$81,492 or \$39.20 per square foot of living area.

The comparables have lots that range in size from 1.04 to 1.13 acres or from 45,302 to 49,223 square feet of land area. They have land assessments ranging from \$30,193 to \$30,723 or from \$.61 to \$.67 per square foot of land area. The subject lot has a land assessment of \$30,723 or \$.63 per square foot of land area.

With respect to the evidence submitted by the appellants, the board of review argued only improved comparable 1 is located in the subject's neighborhood.

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 no reduction in the subject's 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 not overcome this burden.

With respect to the subject's improvement assessment, the parties submitted eight suggested assessment comparables for the Board's consideration. The Board gave diminished weight to comparables 2 through 4 submitted by the appellants due to their distant location from the subject. Additionally, comparables 3 and 4 are larger in dwelling size when compared to the subject. The Property Tax Appeal Board finds the remaining five comparables submitted by both parties are more similar to the subject in location, design, size, age and amenities. These comparables have improvement assessments ranging from \$78,872 to \$85,686 or from \$35.53 to \$39.20 per square foot of living area. The subject property has an improvement assessment of \$81,493 or \$39.20 per square foot of living area, which falls within 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 supported and no 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 \$30,723 or from \$.51 to \$.67 per square foot of land area. The subject property has a land assessment of \$30,723 or \$.63 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 land assessments vary widely in the subject's subdivision. The board of review did not provide any explanation why land assessments of similar situated properties vary. However, the appellant submitted no evidence that would show the subject's nor any individual land assessment is not reflective of 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 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: 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.