



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

APPELLANT: Richard & Judy Johnson
DOCKET NO.: 09-03670.001-R-1
PARCEL NO.: 02-28-477-003

The parties of record before the Property Tax Appeal Board are Richard & Judy Johnson, 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: \$23,690
IMPR.: \$71,690
TOTAL: \$95,380

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling that was built in 1991 and contains 2,400 square feet of living area. Amenities include a full unfinished basement, central air-conditioning, a fireplace, a deck, and a 624 square foot two-car attached garage. The property is located in Yorkville, Bristol Township, Kendall County.

The appellants' appeal is based on unequal treatment in the assessment process regarding the subject's improvement assessment. No dispute was raised concerning the land assessment. In addition, the appellants argued in a brief that there was no "unity" in the subject's subdivision as since 2006 the reported dwelling sizes of nearby homes have variously been increased or decreased by the assessing officials. To support this argument, the appellants presented Exhibit 1 "listing just a few changes since 2007." The listing depicts eleven homes with increased living area square footage in excess of 100 square feet and one property that decreased by 459 square feet.

In support of the inequity claim, the appellants completed Section V of the appeal petition describing four comparables that were in close proximity to the subject. The appellants also submitted "Bristol Township" property record cards that were

printed in February 2009 and photographs of the comparables along with a brief outline of the living area and basement size differences between each comparable and the subject. The comparables consist of two-story brick and frame dwellings that were built from 1985 to 2002 and range in size from 2,602 to 4,058 square feet of living area. Each has a basement ranging in size from 1,079 to 1,800 square feet of building area whereas the subject has a 1,017 square foot basement. The homes also have central air conditioning, one fireplace and a garage ranging in size from 460 to 1,104 square feet of building area. The comparables have improvement assessments ranging from \$64,472 to \$105,282 or from \$24.11 to \$27.20 per square foot of living area. The subject property has an improvement assessment of \$71,690 or \$29.87 per square foot of living area.

Based on this evidence, the appellants requested an improvement assessment reduction to \$62,592 or \$26.08 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$95,380 was disclosed. In response to the appellants' data, the board of review submitted copies of "Kendall County" property record cards that were printed in May 2011 along with a grid analysis depicting that the appellants' comparables range in size from 2,162 to 3,426 square feet of living area which results in per-square-foot improvement assessments for these properties ranging from \$29.82 to \$30.73 per square foot of living area.

In support of the subject's improvement assessment, the board of review presented descriptions and assessment information on three comparable properties located in the subject's subdivision. The comparables consist of two-story frame and masonry dwellings that range in age from 16 to 21 years old. The dwellings range in size from 2,423 to 2,496 square feet of living area. Features include basements ranging in size from 1,124 to 1,206 square feet of building area, central air conditioning, a fireplace and a garage ranging in size from 462 to 782 square feet of building area. These properties have improvement assessments ranging from \$72,350 to \$75,430 to from \$29.86 to \$30.22 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's 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 Board further finds a reduction in the subject's assessment is not warranted.

As an initial matter, the jurisdiction of the Property Tax Appeal Board is strictly limited by law to determining the correct assessment of the property which is the subject of an appeal. (35 ILCS 200/16-180). Only a taxpayer or owner of property dissatisfied with the decision of a board of review as such

decision pertains to the assessment of his [or her] property for taxation purpose may file an appeal with the Board. (86 Ill.Admin.Code §1910.10(c)). Thus, the Board specifically notes that it has no jurisdiction to determine the correct assessment(s) and/or dwelling sizes of neighboring properties which the appellants believe to be incorrectly assessed and/or changing by the assessing officials. The Property Tax Appeal Board further finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may involve making corrections to property record cards to reflect corrections to descriptions of a given property.

The appellants contend unequal treatment in the subject's improvement assessment as the basis of this 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). 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 parties submitted a total of seven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #4 due to its larger dwelling size of about 1,000 square feet when compared to the subject dwelling. The remaining six comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$64,470 to \$75,430 or from \$29.82 to \$30.22 per square foot of living area. The subject's improvement assessment of \$71,690 or \$29.87 per square foot of living area is within the range established by the most similar comparables on this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement 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 taxation 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: February 22, 2013

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.