



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

APPELLANT: Martin F. Mueller  
DOCKET NO.: 09-03695.001-R-1  
PARCEL NO.: 04-21-126-004

The parties of record before the Property Tax Appeal Board are Martin F. Mueller, the appellant; 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:** \$30,193  
**IMPR:** \$121,324  
**TOTAL:** \$151,517

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel contains approximately 47,000 square feet of land area<sup>1</sup> which is improved with a 1-story dwelling of brick and frame construction. The dwelling contains 3,313 square feet of living area (main floor plus loft) and was built in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a garage containing 1,172 square feet. The dwelling is located in Millbrook, Fox Township, Kendall County.

The appellant's appeal is based on unequal treatment in the assessment process regarding both the land and improvement. The appellant submitted a grid analysis with information on seven comparable properties plus an additional four land comparables. The properties are located within 0.45 of a mile from the subject. The sites range in size from 45,030 to 51,698 square feet of land area. The dwellings are described as 1 or 1½-story brick and frame dwellings all 5 years old. Four of the comparables range in

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<sup>1</sup> The appellant claims the subject contains 46,659 square feet of land area but submitted no evidence to support the claim. The board of review claims the subject contains 47,106 square feet of land area but submitted no evidence to support the claim.

size from 2,507 to 3,268 square feet of living area, but the sizes of three comparables could not be determined<sup>2</sup>. Features include full basements, four with finished area, central air conditioning, 1 or 2 fireplaces and garages that contain between 735 and 1,978 square feet.

The four comparables for which size could be determined have improvement assessments ranging from \$98,269 to \$112,810 or from \$34.52 to \$39.77 per square foot of living area. The 11 land comparables have land assessments ranging from \$23,133 to \$31,252 or from \$.46 to \$.67 per square foot of land area.

The appellant also claimed the land value of the subject is diminished due to flooding. Based on this evidence, the appellant 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 \$151,517 was disclosed. The subject's improvement assessment is \$121,324 or \$36.62 per square foot of living area. The subject's land assessment is \$30,193 or \$.64 per square foot of land area.

In support of the subject's improvement assessment, the board of review presented descriptions and assessment information on four comparable properties located within a half mile of the subject. The board of review also presented in evidence a GIS aerial photograph of the subject and comparables. The dwellings were built between 2003 and 2005 and consist of 1 or 1½-story frame dwellings, three of which also feature brick or stone. The dwellings range in size from 1,958 to 2,980 square feet of living area. Features include full unfinished basements, central air conditioning and garages containing between 700 and 1,456 square feet. Three comparables feature fireplaces. These properties have improvement assessments ranging from \$80,567 to \$119,458 or from \$31.78 to \$44.79 per square foot of living area.

In support of the subject's land assessment, the board of review presented land sizes and assessment information for the four comparable properties. These properties ranged in size from 45,898 to 49,817 square feet of land area and had assessments ranging from \$30,193 to \$34,431 or from \$.62 to \$.69 per square foot of land. The board of review claimed the land comparables submitted by the appellant had received favorable PTAB decisions

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<sup>2</sup> The board of review claims the sizes of several of the appellant's comparables are incorrect per the assessor's records. However, the board of review did not submit any evidence to support that claim. The appellant submitted no evidence to support the sizes of the comparables except for some typewritten data sheets and three real estate listings. At least one listing appears to have included the basement area of the comparable with the living area. The appellant had handwritten notes on several comparables fact sheets, documenting that the appellant also included the basement with the living area for at least two comparables. The Board was able to correctly determine the sizes of the appellant's comparables #1, #2, #3 and #7 from the board of review's sizes, the appellant's sizes and the appellant's handwritten notes.

in 2007, and that those were incorrectly carried forward as they were not homestead properties. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant defends some of the sizes of the comparables by including finished basements as living area. The appellant also submitted statements from experts regarding the subject's flooding situation including an odor from a neighboring parcel. The appellant also provided new information on some of the comparables and added a new comparable.

The Board finds it cannot consider this new evidence. Section 1910.66(c) of the Official 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. A party to the appeal shall be precluded from submitting its own case in chief in the 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 Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends 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 appellant has failed to meet this burden.

Initially, the Board finds the correct size of the subject is 3,313 square feet of living area including the loft. The Board further finds that finished basements cannot be considered living area even if they are walk-outs. Therefore, the Board finds the correct sizes of the appellant's comparables #1, #2, #3 and #7 are 2,507; 2,546; 2,721 and 3,268 square feet of living area respectively. The Board was unable to determine the correct size of the appellant's comparables #4, #5 and #6. The appellant claims the flooding of the subject lessens the value of the land. However, the Board finds the appellant failed to submit any market evidence to that effect.

Regarding the improvement assessment, the board of review's comparable #3 was significantly smaller than the subject. The Board was unable to determine the correct sizes of comparables #4, #5 and #6 submitted by the appellant. Therefore, these four comparables received less weight in the Board's analysis. The Board finds comparables #1, #2, #3 and #7 submitted by the appellant and comparables #1, #2 and #4 submitted by the board of

review were similar to the subject in location, size, style, exterior construction, features and age. These comparables have improvement assessments ranging from \$80,567 to \$119,458 or from \$31.78 to \$40.09 per square foot of living area. The subject's improvement assessment of \$121,324 or \$36.62 per square foot of living area is within the range established by these comparables on a square foot basis. Therefore, the Board finds no reduction in the subject's improvement assessment is warranted.

Regarding the land assessment, both parties submitted 15 comparables located in close proximity to the subject. These comparables range in size from 45,030 to 51,698 square feet of land. They have land assessments ranging from \$23,133 to \$34,431 or from \$.46 to \$.69 per square foot of land area. The subject's land assessment was \$30,193 or \$.64 per square foot of land area which is within the range established by the comparables. Therefore, the Board finds the appellant has failed to prove by clear and convincing evidence that the subject's land assessment is not equitable, and no reduction in the subject's improvement assessment is 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 appellant 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 appellant has 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*

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Chairman

*K. L. Fern*

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Member

*Frank A. Huff*

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Member

*Marko M. Louie*

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Member

*J. R.*

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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: May 18, 2012

*Allen Castrovillari*

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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.