



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

APPELLANT: Daniel & Carol Pickert
DOCKET NO.: 09-03828.001-R-1
PARCEL NO.: 02-28-453-019

The parties of record before the Property Tax Appeal Board are Daniel & Carol Pickert, 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.: \$71,730
TOTAL: \$95,420**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 2-story dwelling of brick and frame construction. The dwelling contains 2,394 square feet of living area and was built in 1988. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a garage containing 736 square feet. The dwelling is located in Yorkville, Bristol Township, Kendall County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted a grid analysis with information on five comparable properties. The appellants also submitted two sets of property record cards for the comparables, one set dated (printed) 2007 and a second set dated (printed) February 2009. The properties are located on the same street as and within six houses of the subject. The dwellings are described as 2-story brick and frame dwellings built between 1988 and 2002. According to the February 2009 property record cards, the dwellings range in size from 2,602 to 4,843 square feet of living area.¹ Features include full basements, two with finished area, central air conditioning, fireplaces and garages containing between 460 and 1,104 square feet. The comparables have

¹ According to the 2007 property record cards, the comparable dwellings range in size from 2,162 to 4,258 square feet of living area. The appellants used the 2009 dwelling sizes in the grid analysis.

improvement assessments ranging from \$64,470 to \$130,530 or from \$24.10 to \$27.19 per square foot of living area.

In addition to the grid analysis, the appellants submitted a list (Exhibit 2) of twelve homes in the same block as the subject showing the differences in size between 2007 and 2009. The appellants also submitted a grid analysis of 31 homes on the same street as the subject used by the board of review in the appellants' 2007 appeal (Property Tax Appeal Board Docket #07-03045). 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 \$95,420 was disclosed. The subject's improvement assessment is \$71,730 or \$29.97 per square foot of living area.

In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties located on the same street as and within four houses of the subject. The dwellings range in age from 16 to 21 years and consist of 2-story brick and frame dwellings. The dwellings range in size from 2,423 to 2,496 square feet of living area based on property record cards dated (printed) May 2011. Features include full unfinished basements, central air conditioning, fireplaces and garages containing between 462 and 782 square feet. These properties have improvement assessments ranging from \$72,350 to \$75,430 or from \$29.86 to \$30.22 per square foot of living area.

The board of review also submitted a grid analysis and property record cards for the appellants' 5 comparable properties. The property record cards are dated (printed) May 2011.

The board of review contends that the appellants have made the same square footage argument in both their 2006 and 2007 appeals. The board of review continues, "For the 2006 appeal the board of review certified the square footages for the subject and comps via a spreadsheet. These square footages were accepted as correct by the Board at that hearing." Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argue that the sizes of the dwellings on the property records cards are inconsistent depending on the date. The appellants cite as an example comparable #3, which was described on what is presumed to be a pre-2007 property record card as containing 2,565 square feet of living area. Cirone Computer Consulting claimed the size was 3,025 square feet. According to the appellants, at a meeting with the neighborhood residents, the assessor stated that size was incorrect, changed the size to 2,316, and issued a corrected assessment in January 2007 for 2,316 square feet. Finally, the assessor changed the size to 2,602 square feet on a property record card dated (printed) February 2009. The board of review lists the size of

comparable #3 as 2,316 square feet of living area on their grid analysis from a property record card dated (printed) May 2011.

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 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 failed to meet this burden.

Initially, the Board finds there are multiple sizes for the same dwelling depending on which property record card is being examined. None of the appellant's dwelling sizes in the board of review's grid analysis agree with the appellant's dwelling sizes, yet both are taken from the board of review's property record cards. Therefore, the Board finds, from the evidence submitted, that the sizes of the comparable dwellings to be indeterminable as of the valuation date of January 1, 2009. The Board understands the frustration of the appellants trying to obtain accurate sizes of the comparable dwellings. Therefore, the Board will use the improvement assessments of the comparables without adjusting for square footage in its analysis.

The Board finds, regardless of which property record cards were being examined, that the appellants' comparables #4 and #5 were significantly larger than the subject and therefore received less weight in the Board's analysis. The Board further finds appellants' comparables #1, #2 and #3 and all three of the board of review's comparables were most similar to the subject in location, age, size, style, exterior construction and features. These six comparable properties had improvement assessments ranging from \$64,470 to \$75,430. The subject's improvement assessment of \$71,730 is within the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds 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 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: May 18, 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.