



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

APPELLANT: David Thompson  
DOCKET NO.: 09-03871.001-R-1  
PARCEL NO.: 04-32-350-001

The parties of record before the Property Tax Appeal Board are David Thompson, 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:** \$23,201  
**IMPR.:** \$70,185  
**TOTAL:** \$93,206

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 19,285 square foot improved residential parcel located in the Viking Meadows subdivision, Fox Township, Kendall County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land assessment as the basis of the appeal. The appellant did not contest the subject's improvement assessment. In support of the land inequity argument, the appellant submitted a list of all 14 lots in the subject's subdivision, including the subject. The subject and two lots are in Fox Township, while eleven lots are in Big Grove Township. The appellant's evidence included a plat map that depicts the township boundary bisecting the subdivision in unequal parts. The appellant indicated the subject and the two lots in Fox Township have land assessments of \$23,021 or \$26,485, while the eleven lots in Big Grove Township have land assessments ranging from \$17,804 to \$19,899. The appellant's list depicts the 14 lots as ranging in size from 12,472 to 19,600 square feet of land area, with the subject having approximately 17,500 square feet. The subject has a land assessment of

\$23,021. The appellant's evidence also disclosed that, notwithstanding the subject lot's larger size when compared to the other lots in Viking Meadows, the subject lot has three (3) 30-foot setbacks on its front, west side and rear, such that "[E]ven the smaller lots have more buildable area, and still lower assessed values." Based on this evidence, the appellant requested the subject's land assessment be reduced to \$18,500.

During the hearing, the appellant argued the differing land assessments in the subject's subdivision should be uniformly assessed across the township boundary because they are in the same market area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$93,206 was disclosed. In support of the subject's land assessment, the board of review submitted a letter and a plat of the Viking Meadows subdivision indicating the subject lot contains 19,285 square feet, "making it the largest in the subdivision." The board of review's list also depicted the sales prices of all 14 lots in Viking Meadows. The lots sold between October 1996 and January 2007 for prices ranging from \$18,950 to \$75,000. The three lots that are in Fox Township sold for prices of \$39,000 (including the subject) or \$75,000, whereas the eleven lots in Big Grove Township sold for prices ranging from \$18,950 to \$35,500, "a 16.52% difference in value," according to the board of review. The board of review's letter stated that Lot 4 directly across the street from the subject (in Big Grove Township), "sold for \$33,900 in June, 1999", while Lot 8, next door to the subject and in Fox Township, "sold for \$39,500 in May, 1997." The board contends "there appears to be a premium paid for those lots" in Fox Township.

The board of review also submitted a grid depicting four comparable lots in the subdivision. The board of review's evidence indicated the lots in subdivision range in size from 10,200 to 19,285 square feet (subject). The four board of review comparables range in size from 14,084 to 18,915 square feet and have land assessments ranging from \$19,899 to \$26,485 or from \$1.05 to \$1.63 per square foot of land area, with the subject at \$1.19 per square foot. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called Fox Township assessor Dick Whitfield as a witness. Whitfield testified the three lots, including the subject, that are in the Fox Township portion of Viking Meadows are assessed based on location, size, amenities including trees and usefulness. He acknowledged square footage of lots is a factor in determining land assessments and that the subject falls within the range of the board of review's comparables. Whitfield acknowledged he occasionally talks with the Big Grove Township assessor but does not collaborate on assessments.

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 that a reduction in the subject property's assessment is not warranted.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. 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 appellant has not overcome this burden.

The Board first finds the parties disputed the size of the subject lot. The appellant contends the subject contains 17,500 square feet while the board of review asserts the subject contains 19,285 square feet. The board of review submitted a plat of survey of the subject subdivision that depicts the subject as containing 19,285 square feet. The Property Tax Appeal Board finds the board of review submitted evidence in support of its lot size contention, but the appellant did not. Therefore, the Board finds the subject contains 19,285 square feet of land.

The Board next finds the parties submitted land assessment data on all fourteen lots in the subject's subdivision in support of their respective arguments. Three of the lots are in Fox Township and eleven are in Big Grove Township. Fox Township assessor Dick Whitfield testified that while he occasionally talks to the Big Grove Township assessor, they do not collaborate on determining assessments. While the parties differ on the lot sizes, the Board finds the subdivision plat submitted by the board of review supports the board's lot sizes. The fourteen lots range in size from 10,200 to 19,285 square feet of land area. Land assessments in the subdivision range from \$17,084 to \$19,899 for the eleven lots in Big Grove Township, while the three lots, including the subject, that are in Fox Township have land assessments ranging from \$23,021 to \$26,485. Whitfield acknowledged he considers location, lot size, amenities (trees) and usefulness in assessing the three Fox Township lots in Viking Meadows.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There *should also be market value considerations, if such credible evidence exists* (emphasis added). The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the

constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21.

The Board finds the subject property sold in November 1997 for \$39,000. Lot 8, next door to the subject and in Fox Township, sold for \$39,500 in May 1997. Lot 1, also in Fox Township, sold in January 2007 for \$75,000. In contrast, all eleven lots in Big Grove Township sold between October 1996 and August 2001 for prices ranging from \$18,269 to \$35,500. These sales prices support the board of review's contention that "there appears to be a premium paid for those lots" in Fox Township. The appellant did not submit any evidence to refute this assertion by the board of review, or to dispute the sales prices of all the lots in Viking Meadows.

In conclusion, the Property Tax Appeal Board finds that, notwithstanding the different land assessments of the lots in Fox Township when compared to those in Big Grove Township, the subject's higher assessment is justified, based on the sales history of the lots, which demonstrates differences in their market values and corresponding assessments.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined 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: June 22, 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.