



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

APPELLANT: James Pandolfi  
DOCKET NO.: 09-03879.001-R-1  
PARCEL NO.: 11-36-405-003

The parties of record before the Property Tax Appeal Board are James Pandolfi, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; and the Kane 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 Kane County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:       \$27,000  
IMPR:       \$81,044  
TOTAL:      \$108,044**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 2-story dwelling of brick and frame construction. The dwelling contains 2,426 square feet of living area<sup>1</sup> and was built in 2004. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 3-car garage containing 635 square feet. The dwelling is located in North Aurora, Blackberry Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted three comparable properties described as 2-story brick dwellings which are 4 or 5 years old. The dwellings range in size from 2,546 to 2,673 square feet of living area. Features include full unfinished basements and 2 or 3-car garages. Two of the comparables have fireplaces and one has central air conditioning.

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<sup>1</sup> The appellant claims the subject contains 2,426 square feet of living area but did not submit any evidence to support the claim. The board of review claims the dwelling contains 2,419 square feet of living area and submitted in evidence a property record card. However, the schematic on the property record card indicates the subject's size is approximately 2,427 square feet of living area and therefore supports the appellant's claim.

The comparables have improvement assessments ranging from \$73,075 to \$80,067 or from \$27.34 to \$30.78 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$71,332.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$108,044 was disclosed. The subject's improvement assessment is \$81,044.

The board of review presented descriptions and assessment information on four comparable properties consisting of 2-story brick and frame dwellings built between 2002 and 2007. These dwellings range in size from 2,149 to 2,478 square feet of living area. Features include full or partial unfinished basements, central air conditioning, fireplaces and garages that contain between 420 and 664 square feet. These comparables have improvement assessments that range from \$72,482 to \$85,041 or from \$33.39 to \$34.81 per square foot of living area. 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 a reduction in the subject's assessment is not warranted.

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 not met this burden.

Initially, the Board finds the best record of size of the subject dwelling is the property record card, and finds the correct size of the subject dwelling to be 2,426 square feet of living area as claimed by the appellant.

The Board finds all seven comparables submitted both parties were very similar to the subject in location, size, style, exterior construction, features and age. These comparables have improvement assessments ranging from \$72,482 to \$85,041 or from \$27.34 to \$34.81 per square foot of living area. The subject's improvement assessment is \$81,044 or \$33.41 per square foot of living area, which is within the range established by these very similar comparables. Therefore, the Board finds the appellant has failed to prove through clear and convincing evidence that the subject is inequitably assessed.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's 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 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*

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: April 20, 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.