



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

APPELLANT: Barbara Eland
DOCKET NO.: 09-04019.001-R-1
PARCEL NO.: 04-16-350-003

The parties of record before the Property Tax Appeal Board are Barbara Eland, 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.: \$96,327
TOTAL: \$126,520

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 45,750 square feet of land area is improved with a two-story dwelling of frame construction containing 2,982 square feet of living area. The dwelling is 5 years old having been built in 2004. Features of the home include a full unfinished basement, central air conditioning and a 690 square foot garage. The property 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 assessments. The appellant submitted information on three comparable properties located in the same assigned neighborhood code as the subject. The comparable parcels range in size from 45,361 to 46,981 square feet of land area with land assessments of either \$30,193 or \$30,723 or from \$0.65 to \$0.68 per square foot of land area. Based on this evidence, the appellant requested a land assessment reduction to \$16,667 or \$0.36 per square foot of land area.

Each of these parcels is improved with a two-story frame or frame and masonry dwelling which is from 6 to 8 years old. The comparable dwellings range in size from 2,600 to 2,710 square feet of living area. Features include full basements, one of which includes finished area, central air conditioning, a

fireplace and a 460 square foot garage. The comparables have improvement assessments ranging from \$86,267 to \$87,824 or from \$32.41 to \$33.63 per square foot of living area. The subject's improvement assessment is \$96,327 or \$32.30 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$83,333 or \$27.95 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 \$126,520 was disclosed. The board of review presented descriptions and assessment information on four comparable properties located in the subject's subdivision. The parcels range in size from 47,083 to 51,916 square feet of land area with land assessments ranging from \$30,193 to \$32,841 or from \$0.58 to \$0.68 per square foot of land area. The subject has a land assessment of \$30,193 or \$0.66 per square foot of land area which is within the range of the comparables on a per-square-foot basis.

Each of these parcels was improved with a two-story frame or frame and masonry dwelling that was 3 or 4 years old. The dwellings range in size from 2,860 to 3,083 square feet of living area. Features include unfinished basements, one of which is also a walkout-style, central air conditioning, a fireplace and a garage ranging in size from 617 to 962 square feet of building area. These properties have improvement assessments ranging from \$92,592 to \$102,786 or from \$32.34 to \$33.34 per square foot of living area. The subject has an improvement assessment of \$96,327 or \$32.30 per square foot of living area. Thus, based on this evidence, the board of review requested confirmation of the subject's assessment which is below that of the comparables presented on a per-square-foot basis.

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 either as to the land or improvement assessment is not warranted.

The appellant contends unequal treatment in the subject's land and improvement assessments 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). 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 met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. As to the land assessment argument, each of the comparables suggested by the parties is similar in size and location to the subject. The comparables range in size from

45,361 to 51,916 square feet of land area with land assessments ranging from \$30,193 to 32,841 or from \$0.58 to \$0.68 per square foot of land area. The subject has a land assessment of \$30,193 or \$0.66 per square foot of land area which is at the low end of the land assessments and within the range of the comparables on a per-square-foot basis. Given this evidence, the Board finds the subject's land assessment is equitable and a reduction is not warranted.

As to the improvement assessment, the Board finds the seven comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and/or age, except that each enjoys a fireplace not present at the subject dwelling. These comparables had improvement assessments that ranged from \$86,267 to \$102,786 or from \$32.41 to \$33.63 per square foot of living area. The subject's improvement assessment of \$96,327 or \$32.30 per square foot of living area is below the range established by the comparables on this record. After considering adjustments and the differences in both parties' comparables when compared to the subject dwelling, 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 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.



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: February 22, 2013



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.