



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

APPELLANT: Jeffrey & Jodie Gray  
DOCKET NO.: 09-04084.001-R-1  
PARCEL NO.: 03-01-295-007

The parties of record before the Property Tax Appeal Board are Jeffrey & Jodie Gray, 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:** \$22,651  
**IMPR.:** \$83,018  
**TOTAL:** \$105,669

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 10,046 square foot parcel improved with a two-story style frame dwelling that contains 2,473 square feet of living area. Features of the home include central air conditioning, a fireplace, a 473 square foot garage and a full unfinished basement. The subject is located in Aurora, Kendall Township, Kendall County.

Appellant Jodie Gray appeared before the Property Tax Appeal Board claiming overvaluation and assessment inequity regarding the subject's improvements as the bases of the appeal. In support of the overvaluation argument, the appellants submitted photographs and a grid analysis of four comparable properties located in the subject's Deerbrook subdivision. The comparables consist of two-story style frame or brick and frame dwellings that are 5 to 8 years old and range in size from 2,220 to 2,584 square feet of living area. Features of the comparables include central air conditioning, two-car or three-car garages and full unfinished basements. The comparables were reported to have sold between February 2003 and August 2008 for prices ranging from

\$244,971 to \$335,000 or from \$110.35 to \$149.29 per square foot of living area including land.

In support of the improvement inequity argument, the appellants submitted assessment data on the same four comparables used to support the overvaluation contention. These properties have improvement assessments ranging from \$76,927 to \$80,512 or from \$30.40 to \$35.88 per square foot of living area. The subject has an improvement assessment of \$83,018 or \$33.57 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$76,935 or \$31.11 per square foot of living area and its total assessment be reduced to \$99,586.

During the hearing, appellant Jodie Gray testified the subject is on a heavily travelled street, while the board of review's comparables are on quiet streets. The appellant also testified the builder of the subject and other homes in the subdivision offered a \$10,000 reduction in price for homes not in the interior of the neighborhood. The appellant acknowledged no reduction in the subject's land assessment had been requested on the petition.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$105,669 was disclosed. The subject has an estimated market value of approximately \$316,280 or \$127.89 per square foot of living area including land, as reflected by its assessment and the Kendall County 2009 three-year median level of assessments of 33.41%.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted property record cards, photographs and a grid analysis of four comparable properties located within one-quarter mile of the subject. The board of review's comparable #1 is the same property as the appellants' comparable #4. The comparables consist of two-story style frame or brick and frame dwellings that are 6 or 7 years old and range in size from 2,204 to 2,491 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 470 to 699 square feet of building area and full unfinished basements. The comparables sold between May 2007 and August 2008 for prices ranging from \$300,000 to \$335,000 or from \$127.26 to \$150.18 per square foot of living area including land.

In support of the subject's improvement assessment, the board of review submitted assessment data on the same four comparables used to support the subject's estimated market value as reflected by its assessment. These properties have improvement assessments ranging from \$77,022 to \$84,501 or from \$33.92 to \$35.97 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called Chief County Assessment Officer Andy Nicoletti as a witness. The assessor

testified that discounts offered by a builder or developer could have been for a variety of reasons and any impact on the market value of a property cannot be determined.

After hearing the testimony 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 no reduction in the subject property's assessment is warranted.

The appellants contend overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to meet this burden.

The Board finds the parties submitted a total of seven comparables in support of their respective arguments, as one comparable was common to both parties. All the comparables were similar to the subject in design, age, size, location and most features. However, the appellants' comparables #1, #2 and #3 and the board of review's comparables #2 and #3 sold between February 2003 and June 2007 and cannot be relied on as accurate indicators of the subject's market value as of the January 1, 2009 assessment date at issue in this appeal. Thus, these properties received less weight in the Board's determination. The Board finds the appellants' comparable #4 (same as the board of review's comparable #1) and the board of review's comparable #4 sold in 2008 for prices of \$335,000 and \$300,000, respectively, or \$136.12 and \$149.29 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$316,280 or \$127.89 per square foot of living area including land is below these two most similar comparables.

The appellants also argued unequal treatment in the assessment process regarding the subject's improvements as a 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 appellants have not met this burden.

The Board finds the parties submitted improvement assessment data on the same seven comparables used to support their respective overvaluation positions. The comparables had improvement assessments ranging from \$76,927 to \$84,501 or from \$30.40 to \$35.97 per square foot of living area. The subject's improvement assessment of \$83,018 or \$33.57 per square foot of living area falls within this range and is also within the range of the

appellants' own comparables. Therefore, the Board finds the evidence in the record supports the subject's assessment.

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 parties 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.

In conclusion, the Board finds the appellants have failed to prove overvaluation by a preponderance of the evidence or assessment inequity by clear and convincing evidence and the subject's assessment as determined by the board of review is correct. Therefore, 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.

*Ronald 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.