



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

APPELLANT: Jeremy Porter
DOCKET NO.: 09-04099.001-R-1
PARCEL NO.: 02-23-303-005

The parties of record before the Property Tax Appeal Board are Jeremy Porter, the appellant; and the Kendall County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$36,050
IMPR.: \$149,640
TOTAL: \$185,690

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 1.04-acre parcel improved with a four year-old, two-story style masonry and frame dwelling that contains 3,741 square feet of living area. Features of the home include central air conditioning, a fireplace, a 912 square foot attached garage and a full unfinished basement. The subject is located in Yorkville, Bristol Township, Kendall County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of the improvement inequity argument, the appellant submitted a letter, photographs and a grid analysis of four comparable properties located within 0.4 mile of the subject. The comparables were described as two-story dwellings of masonry/siding exterior construction that range in age from 7 to 20 years and range in size from 3,183 to 5,448 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain 600 square feet of building area and full basements with 1,500 to 2,700 square

feet of finished area. These properties have improvement assessments ranging from \$94,020 to \$180,700 or from \$25.93 to \$33.17 per square foot of living area. The subject has an improvement assessment of \$170,440 or \$45.56 per square foot of living area. In his letter, the appellant claimed the assessor erred in determining the subject's quality grade, which resulted in over-assessment of the subject dwelling. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$111,705 or \$29.86 per square foot of living area.

During the hearing, the appellant claimed the subject was of "B" quality construction. He acknowledged the subject was of almost entirely stone exterior construction. The appellant testified that had the assessor consulted the Illinois Real Property Appraisal Manual (IRPAM), published by the Illinois Department of Revenue, the subject would have a lower quality grade.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$206,490 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, photographs and a grid analysis of three comparable properties located within 1.5 miles of the subject. The comparables consist of two-story style brick or brick and stone dwellings that were built between 1997 and 2007 and range in size from 3,207 to 7,642 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, garages that contain from 702 to 1,662 square feet of building area and bull basements, one of which has 2,956 square feet of finished area. These properties have improvement assessments ranging from \$137,090 to \$363,950 or from \$39.73 to \$47.62 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 Bristol Township Assessor Ray Waclaw as witness. Waclaw testified his office uses the Marshall & Swift Cost Manual in assessing homes and is not required to use the IRPAM. The witness testified determinations about quality grade are made by observing exterior construction materials and design, as assessors usually are not allowed inside homes.

In rebuttal, the appellant submitted numerous photographs of the subject that depict various purported construction deficiencies and poor workmanship. The appellant claimed these factors demonstrate the subject is not of superior quality.

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 that a reduction in the subject property's assessment is 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 overcome this burden.

The Board gave little weight to the appellant's quality grade argument. The appellant claimed the assessor did not use the IRPAM to determine the subject's construction quality. The assessor testified his office uses the Marshall & Swift Cost Manual to determine replacement cost of properties in the township and bases its assessment on exterior observation. Thus, assignment of a quality grade by an assessor is a subjective judgment, as is a claim to the contrary by the appellant.

The Board next finds the parties submitted seven comparables in support of their respective arguments. The Board gave less weight to the appellant's comparable #1 and the board of review's comparables #1 and #2 because these homes were significantly larger in living area when compared to the subject. The Board finds the remaining comparables submitted by the parties were more similar to the subject in design, size and most features and had improvement assessments ranging from \$94,020 to \$137,090 or from \$25.93 to \$42.75 per square foot of living area. The subject's improvement assessment of \$170,440 or \$45.56 per square foot of living area falls above this range. Therefore, the Board finds the evidence in the record does not support the subject's improvement assessment and a 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.