



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

APPELLANT: Damon Carlson
DOCKET NO.: 09-04200.001-R-1
PARCEL NO.: 05-24-284-005

The parties of record before the Property Tax Appeal Board are Damon Carlson, the appellant; 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: \$32,285
IMPR: \$102,374
TOTAL: \$134,659**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains 11,879 square feet of land area and is improved with a 2-story dwelling of frame construction. The dwelling is the "Oxford" model home. The dwelling contains 3,590 square feet of living area¹ and was built in 2006. Features of the home include a full unfinished basement, central air conditioning and an attached 3-car garage². The dwelling is located in Elgin, Plato Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. The appellant submitted information on four comparable properties located in Elgin Township on lots ranging in size from 12,500 to 14,840 square feet of land area. The properties are located in close proximity to the subject. The dwellings are 2-story frame dwellings all 2 years old and ranging in size from 3,305 to 3,692 square feet of

¹ The board of review claims the subject contains 3,590 square feet of living area and submitted a data matrix of the subject and 50 other "Oxford" model dwellings all containing 3,596 square feet of living area. The appellant claims the subject contains 3,415 square feet of living area and submitted a plat with dimensions and a builder's fact sheet without dimensions to support the claim. The Board was unable to confirm the appellant's size from the data submitted.

² The appellant claims the garage contains 600 square feet. The board of review claims the "integral" garage contains 425 square feet. The photographic evidence indicates the subject has a 3-car garage.

living area. Features include full unfinished basements, central air conditioning, fireplaces and 3-car garages that contain between 599 and 656 square feet. The comparables have land assessments of \$30,722 or from \$2.07 to \$2.46 per square foot of land area. The comparables have improvement assessments ranging from \$61,236 to \$80,192 or from \$18.53 to \$21.88 per square foot of living area. The subject's improvement assessment is \$102,374 or \$28.52 per square foot of living area.

The appellant also disclosed that the four comparables sold from July to December 2008 for prices ranging from \$327,995 to \$397,440 or from \$98.00 to \$108.65 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$134,659 was disclosed. The subject's land assessment was \$32,285 or \$2.72 per square foot of land area. The subject's improvement assessment was \$102,374 or \$28.52 per square foot of living area. The subject's total assessment reflects an estimated market value of \$404,260 or \$112.61 per square foot of living area, land included, using the 2009 three-year median level of assessments for Kane County of 33.31% as determined by the Illinois Department of Revenue.

The board of review presented descriptions and assessment information on five comparable properties located in the same subdivision as the subject, ranging in size from .25 to .32 acres³. The properties consist of 2-story frame or frame and brick dwellings built between 2006 and 2008. They contain between 3,590 and 3,606 square feet of living area. Features include full unfinished basements, central air conditioning, fireplaces and garages that contain either 350 or 425 square feet⁴. All five comparables have land assessments of \$32,285 or from \$2.32 to \$2.96 per square foot of land area. The improvement assessments range from \$104,455 to \$121,727 or from \$29.10 to \$33.85 per square foot of living area. The board of review also submitted a list of sale and assessment information for 50 comparable properties with the same "Oxford" model dwelling in the same subdivision as the subject. 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 the market value of the subject property is not accurately reflected in its assessed valuation. When

³ Four of the comparables were in the grid analysis. One comparable was in a data matrix submitted by the board of review. That comparable did not include the land size.

⁴ See footnote 2.

market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

Initially, the Board finds the best record of size of the subject dwelling is the board of review's list of 50 similar models all with 3,596 square feet of living area. The appellant submitted a plat and a builder's sketch of the dwelling, but the detailed schematic lacked dimensions and the layout of the schematic is inconsistent with the photographic evidence. Therefore, the Board finds the correct size of the subject dwelling is 3,590 square feet of living area. The Board finds there is insufficient evidence to determine the size of the subject's garage other than it is a 3-car garage.

The Board finds the board of review's comparables #3, #4 and #5 sold more than a year before the subject's valuation date of January 1, 2009. Therefore these comparables received less weight in the Board's analysis. The remaining six comparables submitted by both parties were similar to the subject in location, age, style, size, exterior construction and features. These comparables sold within a year of the subject for prices ranging from \$327,995 to \$440,000 or from \$98.00 to \$122.02 per square foot of living area including land. The subject's assessment reflects a market value of \$404,260 or \$112.61 per square foot of living area, land included, which is within the range established by the most similar comparables. Therefore, the Board finds the appellant has failed to prove by a preponderance of the evidence that the subject is overvalued.

The appellant also 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 failed to meet this burden.

Regarding the improvement assessment, both parties submitted nine comparable properties very similar to the subject with improvement assessments ranging from \$61,236 to \$121,727 or from \$18.53 to \$33.85 per square foot of living area. The subject's improvement assessment of \$102,374 or \$28.52 per square foot of living area is within the range established by these comparables. The Board gave little weight to the list of 50 suggested comparables contained in the board of review's submission of evidence due to lack of detailed description for comparison to

the subject. Based on this evidence, the Board finds no reduction in the subject's improvement assessment is warranted.

With regard to the subject's land assessment, both parties submitted nine comparable properties for consideration, eight of which had land sizes. Those eight comparables had land assessments of \$30,722 or \$32,285 or from \$2.07 to \$2.96 per square foot of land area. The subject's land assessment of \$32,285 or \$2.72 per square foot of land area is within the range established by these comparables. The Board finds the appellant has not proven through clear and convincing evidence that the subject's land assessment is inequitable. Therefore, no reduction in the land assessment is warranted.

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: May 18, 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.