



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

APPELLANT: Bienvenido Manibog  
DOCKET NO.: 09-04405.001-R-1  
PARCEL NO.: 02-05-425-011

The parties of record before the Property Tax Appeal Board are Bienvenido Manibog, 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:** \$28,526  
**IMPR.:** \$85,472  
**TOTAL:** \$113,998

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single family dwelling of frame exterior construction that contains 2,147 square feet of living area. The dwelling is described as being a "Traverse Bay B" model and was built in 1999. Features of the home include central air conditioning, one fireplace, a 530 square foot attached garage and an unfinished 1,320 square foot look-out basement. The subject has a neighborhood code of "SC Premiers" with a land classification of "open". The site contains 17,048 square feet of land area. The subject property is located in Huntley, Rutland Township, Kane County.

Bienvenido Manibog and his wife, Annette, appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument Manibog submitted correspondence addressing the appeal, a map, photographs and parcel information sheets which contains descriptions and assessment information of the subject property and three suggested comparables. One comparable is located next door to the subject and no proximity is given for the other two comparables. The comparables are improved with one-story single

family dwellings of frame construction built from 1999 to 2002. Features include central air conditioning one fireplace, no basements and attached garages ranging in size from 451 to 638 square feet of building area. The neighborhood codes for the sites are "SC Classics", "SC Premiers" and "SC Estates". The sites have land classifications of "standard" or "open" and contain from 10,512 to 12,992 square feet of land area. The land assessments range from \$23,743 to \$29,081 or from \$1.83 to \$2.68 per square foot of land area. The subject property has a land assessment of \$28,526 or \$1.67 per square foot of land area. The dwellings are "Manistee C", "Traverse Bay C" and "Michigan B" model types and range in size from 1,641 to 2,306 per square feet of living area. The comparables have improvement assessments ranging from \$54,608 to \$81,081 or from \$33.28 to \$36.64 per square foot of living area. The subject has an improvement assessment of \$85,472 or \$39.81 per square foot of living area.

Based on the evidence submitted, the appellants requested the subject's land and improvement assessments be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$113,998 was disclosed.

In support of the assessment the board of review submitted the subject's property record card and a grid analysis with property record cards for seven suggested comparables. There was no indication of the proximity to the subject property. The comparables submitted were a "Traverse Bay C" design. The dwellings were one-story, frame and brick or frame and stone construction containing 2,147 square feet of living area and were built from 1999 to 2001. Other features include central air conditioning, and a 530 square foot attached garage. Five comparables have one fireplace. The comparables have 1,320 square foot basements, with two having a look-out, two having a walk-out and one having a partial finish. The neighborhood codes for the sites are "SC Premiers" and "SC Estate". The sites have land classifications of "standard" or "open" and contain from 7,841 to 16,988 square feet of land area. The land assessments range from \$24,456 to \$33,733 or from \$1.44 to \$3.64 per square foot of land area. These comparables have improvement assessments that range from \$85,869 to \$106,840 or from \$39.99 to \$49.76 per square foot of living area.

The board of review called Janet Siers, Rutland Township Assessor, to testify about the land classification and site valuation in Del Webb's Sun City. Siers testified that in this subdivision all of the lots regardless of size are valued by their neighborhood code and lot classification.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant's argument was based upon unequal treatment in the assessment process or a lack of uniformity in the subject's land and improvement assessments. 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 not met this burden.

With respect to the subject's improvement assessment, the record contains ten suggested assessment comparables submitted by both parties for the Board's consideration. The Board gave less weight to the three comparables submitted by the appellant because they do not have basements, unlike the subject. The Board gave less weight to the board of review's comparable #1 based on a finished basement, unlike the subject. The Board finds the remaining six comparables submitted by the board of review are more similar to the subject in size, design, age and features. These comparables have improvement assessments that range from \$86,659 to \$106,840 or from \$40.36 to \$49.76 per square foot living area. The subject property has an improvement assessment of \$85,472 or \$39.81 per square foot of living area, which falls below the range established by most similar comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The Board finds the appellant also argued that the subject's land was not uniformly assessed. The record contains ten suggested assessment comparables for the Board's consideration. The Board gave less weight to the appellant's three comparables and the board of review comparables #1, #3 and #5. These comparables are not of the same land classification or neighborhood code, as the subject. The Board finds the remaining four comparables have a neighborhood code of "SC Premiers" with a land classification of "open", the same as the subject. These four comparables have land assessments of \$28,526. The Board finds the evidence and the assessor's testimony indicates land in the subject's subdivision is assessed on a site basis. The site method of valuation is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2<sup>nd</sup> ed. 1996. After reviewing the evidence, the Board finds land from the subject's neighborhood was uniformly assessed on a site basis. The Board finds the appellant offered no market evidence to suggest the site method of valuation was not reasonable or appropriate.

Docket No: 09-04405.001-R-1

Based on this analysis, the Board finds the appellant has not demonstrated that the subject property was inequitably assessed by clear and convincing evidence.

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: August 23, 2013

*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.