



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

APPELLANT: Laura & Adam Tilson
DOCKET NO.: 09-04406.001-R-1
PARCEL NO.: 05-24-284-006

The parties of record before the Property Tax Appeal Board are Laura & Adam Tilson, the appellants; 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.: \$84,603
TOTAL: \$116,888

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains .27 acres of land area improved with a 2-story dwelling of frame construction. The dwelling contains 2,708 square feet of living area and is 3 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached garage containing 550 square feet. The dwelling is located in Elgin, Plato Township, Kane County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on six comparable properties located in Elgin Township on lots ranging in size from .27 to .33 acres. The properties are in subdivisions near the subject, but in a different township. The dwellings are 2-story frame or frame and masonry dwellings ranging in age from 1 to 4 years and ranging in size from 2,562 to 3,305 square feet of living area. Features include full unfinished basements, central air conditioning, fireplaces and garages that contain between 400 and 656 square feet. The comparables have land assessments of \$30,722 or from \$2.14 to \$2.61 per square foot of land area. The comparables have improvement assessments ranging from \$55,454 to \$66,994 or from \$18.53 to \$23.44 per square foot of living area. Based on this evidence, the appellants 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 \$116,888 was disclosed. The subject's improvement assessment is \$84,603 or \$31.24 per square foot of living area and the land assessment is \$32,285 or \$2.75 per square foot of land area.

The board of review presented descriptions and assessment information on three comparable properties located in Plato Township, in the same subdivision as the subject, ranging in size from .24 to .29 acres. The properties consist of 2-story frame and masonry dwellings built in either 2007 or 2008. They contain either 2,652 or 2,708 square feet of living area. Features include full unfinished basements, central air conditioning, fireplaces and garages that contain 550 square feet. All three comparables have land assessments of \$32,285 or from \$2.56 to \$3.09 per square foot of land area. The improvement assessments range from \$84,373 to \$96,375 or from \$31.81 to \$35.59 per square foot of living area. The board of review also submitted an extensive list of comparable properties containing sale and assessment information. 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 appellants contend 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 appellants have not met this burden.

The Board finds comparable #1 submitted by the appellants was significantly larger than the subject. The remaining five properties are not located in close proximity to the subject or within the same subdivision as the subject like the comparables submitted by the board of review. Therefore, these comparables received less weight in the Board's analysis.

Regarding the improvement assessment inequity argument, the board of review submitted three comparable properties very similar to the subject with improvement assessments ranging from \$84,373 to \$96,375 or from \$31.81 to \$35.59 per square foot of living area. The subject's improvement assessment of \$84,603 or \$31.24 per square foot of living area is within the range established by these comparables. The Board gave little weight to the list of 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, the board of review submitted three comparable properties for consideration. They all had land assessments of \$32,285 or \$2.56 to \$3.09 per square foot of land area. The subject's land assessment of \$32,285 or \$2.75 per square foot of land area is within the range established by these comparables on a square foot basis. The Board finds the appellants have 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 appellants 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 appellants have 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.