



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

APPELLANT: Donald & Delight Rissman
DOCKET NO.: 09-04436.001-R-1
PARCEL NO.: 15-21-152-005

The parties of record before the Property Tax Appeal Board are Donald & Delight Rissman, the appellants, by attorney Donald R. Dickinson, of Law Offices of Donald R. Dickinson in Aurora; and the Kane 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 Kane County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$11,856
IMPR.: \$38,800
TOTAL: \$50,656**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains 8,351 square feet of land area improved with a 1-story dwelling of frame construction. The dwelling contains 1,048 square feet of living area and was built in 1952. Features of the home include a partial unfinished basement and a garage containing 576 square feet. The dwelling is located in Aurora, Aurora Township, Kane County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted eleven comparable properties described as 1, 1½ or 2-story frame dwellings which were built between 1910 and 1952. The dwellings range in size from 912 to 1,596 square feet of living area. Features include full or partial unfinished basements and garages that contain between 240 and 756 square feet. Five of the comparables have central air conditioning and one has a fireplace.

The comparables have land assessments ranging from \$9,525 to \$11,856 or from \$1.21 to \$1.97 per square foot of living area. The comparables have improvement assessments ranging from \$21,949 to \$40,224 or from \$19.88 to \$37.47 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$9,900 and improvement assessment to \$30,909.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$54,164 was disclosed. The subject's land assessment is \$11,856 and the improvement assessment is \$42,308.

The board of review presented land assessment information on four comparable properties ranging in size from 6,013 to 8,351 per square foot of land area. The land assessments were either \$11,404 or \$11,856 and ranged from \$1.42 to \$1.90 per square foot of land area. No improvement assessment information was disclosed by the board of review. 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 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 met this burden.

Regarding the improvement assessment, the Board finds appellants' comparables #2, #3, #4, #5, #6, #8 and #10 were 1½ or 2-story dwellings whereas the subject is one-story. Therefore these comparables received less weight in the Board's analysis. Appellants' comparables #1, #7 and #9 were similar to the subject in size, style, exterior construction, features and age. These comparables' improvement assessments ranged from \$28,591 to \$38,219 or from \$26.87 to \$37.47 per square foot of living area. The subject's improvement assessment is \$42,308 or \$40.37 per square foot of living area which is above the range established by these comparables. Therefore the Board finds the appellants have proven through clear and convincing evidence that the subject is not equitably assessed and a reduction in the subject's improvement assessment is warranted.

Regarding the land assessment, 15 land assessments were submitted by both parties. These assessments ranged from \$6,013 to \$11,856 or from \$1.21 to \$1.90 per square foot of land area. The subject's land assessment of \$11,856 or \$1.42 per square foot of land area is within the range established by these comparables. Therefore, no reduction in the land assessment 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.