



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

APPELLANT: Donald Jakubik  
DOCKET NO.: 09-04456.001-R-1  
PARCEL NO.: 02-06-356-010

The parties of record before the Property Tax Appeal Board are Donald Jakubik, 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:** \$29,081  
**IMPR:** \$74,241  
**TOTAL:** \$103,322

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a six year old, one-story frame dwelling. The dwelling contains 2,050 square feet of living area. Features include central air conditioning, concrete slab foundation and a three-car attached garage. The dwelling is situated on a "standard estate site" that consists of 13,163 square feet of land area in the Del Webb's Sun City. The property is located in Huntley, Rutland Township, Kane County.

Donald Jakubik appeared before the Property Tax Appeal Board contending assessment inequity and a contention of law as the bases of the appeal. The subject's building assessment was not contested. In support of this argument, the appellant submitted a copy of the subject property's building permit, on-line property information screen of the subject property, copy of plat, a grid analysis of seven suggested comparables, 19 additional comparables with five being duplicates from the original grid analysis, a letter from the township assessor addressing a freedom of information request and a letter from the township assessor with land classification and assessments for 2008. The appellant submitted a brief detailing the unfair method used to value the land in Sun City. Also submitted were

three spreadsheets with an additional 155 parcels, 62 parcels being duplicated, one parcel being the subject property, for a total of 92 parcels with various types of information, lot sizes were not disclosed; three graphs and seven maps of Sun City by neighborhood. The assessments for the original 21 parcels range in size from 8,837 to 19,195 and are assessed at \$24,456 and \$28,526 or from \$1.27 to \$2.77 per square foot of land area.

Jakubik argued that the township assessor reassessed Del Webb's Sun City for the tax year 2008 and did not reassess the adjoining subdivisions. Jakubik stated that lot classifications were created and land values were reassessed from a 20% decrease to a 53% increase and there was no documentation used for the reassessment because there are no vacant land sales. Properties are sold as a package, land and improvements in the Sun City subdivision. Jakubik argued if the lot was considered a premium lot, it only showed up in the sale price. The appellant requested the land should be assessed at \$19,129.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$103,322 was disclosed. The subject property has a land assessment of \$29,081 or \$2.21 per square foot of land area.

In support of the subject's assessment, Kevin Schulenburg, chairman of the board of review, presented four suggested comparable properties to demonstrate the subject's land was uniformly assessed. The four suggested comparables are "standard estate sites" in Del Webb's Sun City, the same as the subject. The comparables range in size from .25 to .43 acres or from 10,890 to 18,731 square feet of land area and have land assessments of \$29,081 or from \$1.55 to \$2.67 per square foot of land area.

Schulenburg called as a witness Bonnie Wilcox, Rutland Township Deputy Assessor to explain the methodology and thought process used by the assessor's office in the valuation of land in Del Webb's Sun City. Wilcox testified that before the reassessment in 2008, all of the lots in Sun City had the same site value. Wilcox testified for 2008, all the lots in Sun City were assessed on a site basis according to their lot category and lot type. Wilcox testified that there are 4 lot categories and within those categories are 3 lot types. The lot categories are classic, premier, estate and reserves with the lot types being basic, standard and open.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant's argument was unequal treatment in the assessment process. 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 that the appellant has not met this burden.

First, the Board finds the subject's land assessment is supported by the assessment methodology described by the deputy township assessor. The evidence clearly indicates land assessments in the subject's subdivision are determined on a site basis with no regard to size. Lots are categorized as "classic, premier, estate, or reserves" lots with a lot type as basic, standard or open. The evidence clearing indicates all "estate/standard" lots, like the subject, are assessed at \$29,081 for the assessment year 2009. The site value unit of comparison 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. The Board finds land assessments in the subject's subdivision to be uniform. The comparables located in the subject's development submitted by both parties have land assessments ranging from a low of \$19,789 to a high of \$33,733, after equalization. The Board finds the subject land assessment of \$29,081 is well supported by both parties' comparables on a site basis.

Additionally, using a per square foot method of comparison, the Board finds 17 land comparable submitted by both parties to be most similar to the subject in terms of size and location. These comparables range in size from 10,511 to 16,307 square feet of land area and have land assessments ranging from \$24,456 to \$29,081 or from \$1.50 to \$2.67 per square foot of land area. The Board finds the subject's land assessment of \$29,081 or \$2.21 per square foot of land area is well supported by the most similar comparables contained in the record on a per square foot basis. The Board gave less weight to the remaining comparables due to their dissimilar size. The Board also gave no weight to the 93 comparables submitted on the spreadsheets by the appellant due to the land size not being disclosed. As a result of this analysis, the Board finds the appellant failed to demonstrate that the subject property was inequitably assessed by clear and convincing and no reduction is 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.

The Board gives no weight in regards to the brief submitted by the appellant ascertaining the method used by the township assessor in land valuation was unfair. The appellant did not supply any market evidence to demonstrate the land assessment was incorrect.

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.

*Ronald 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: September 20, 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.