



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

APPELLANT: Joseph & Sharon Salamone  
DOCKET NO.: 09-04477.001-R-3  
PARCEL NO.: 09-21-202-007

The parties of record before the Property Tax Appeal Board are Joseph and Sharon Salamone, 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:** \$118,588  
**IMPR:** \$614,354  
**TOTAL:** \$732,942

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of brick exterior construction that contains 6,636 square feet of living area. The dwelling was built in 2007 by Avondale Custom Builders. Features of the home include a full basement with 3,220 square feet of finish, central air conditioning, four fireplaces, a kitchenette and a 1,439 square foot attached garage. The subject is situated on a 1.491 acre site and is located in St. Charles, St. Charles Township, Kane County

The appellants appeared before the Property Tax Appeal Board contending the subject's improvements are inequitably assessed. The subject's land assessment was not contested. In support of this argument the appellants provided photographs, general parcel information sheets with assessments and an assessment grid analysis on 16 comparable properties with the same neighborhood code as the subject property. The comparables are improved with two-story single family dwellings that were of brick; frame and stone; frame and brick or frame, brick and stone exterior construction and were built from 1990 to 2007. Other features

include central air conditioning, one to nine fireplaces; garages ranging in size from 840 to 1,823 square feet of building area, seven unfinished basements and nine finished basements. Six comparables have in-ground swimming pools. One comparable has a 351 square foot carport. These properties have sites ranging in size from 1.2 to 1.504 acres of land area. The dwellings range in size from 4,779 to 9,390 square feet of living area and have improvement assessments ranging from \$244,184 to \$544,736 or from \$43.19 to \$73.95 per square foot of living area.

The appellant, Joseph Salamone, testified that comparables 3, 5, 9 and 14 were built by Avondale Custom Builders, the same builder that built the subject dwelling and are similar to his house. The appellant also testified that his home was a "spec home" and that most of the homes in his subdivision were custom built homes.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$313,970

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$732,942 was disclosed.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal that was prepared by the township assessor, photographs, a grid analysis of the appellants' comparables and three additional comparables identified by the St. Charles Township Assessor's Office and property record cards for all of the comparables. Two of the comparables are located in the same neighborhood code as the subject property. The comparables are two-story brick dwellings that were built from 2005 to 2008. Other features include central air conditioning, three to seven fireplaces; one unfinished basement, two finished basements and garages ranging in size from 1,283 to 1,485 square feet of building area. One of the comparables has a 696 square foot carport and an elevator. Two of the comparables have kitchenettes, like the subject, and one comparable has an in-ground swimming pool. Comparables 1 and 2 were built by Avondale Custom Homes. The dwellings range in size from 5,358 to 8,037 square feet of living area. These properties have sites ranging in size from 2.05 to 5.65 acres of land area. The comparables have improvement assessments ranging from \$630,030 to \$864,920 or from \$93.13 to \$117.59 per square foot of living area. The subject property has an improvement assessment of \$614,354 or \$92.58 per square foot of living area.

The board of review also reported in their analysis that the subject property sold in June 2008 for a price of \$2,200,000 or \$331.53 per square foot of living area including land. Appellants' comparable 9 sold in September 2008 for a price of \$1,600,000 or \$216.01 per square foot of living area including land and the board of review's comparable 1 sold in September 2008 for a price of \$2,200,000 or \$410.60 per square foot of living area including land.

The board of review requested the assessment be confirmed.

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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is not warranted.

The appellants' argument was based upon unequal treatment in the assessment process or a lack of uniformity in the subject's improvement assessment. 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 appellants have not overcome this burden.

The Board finds the record contains nineteen comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparables 3, 4, 7, 8, 11, 13, 14, 15, and 16 due to their older age when compared to the subject. The Board also gave less weight to the appellants' comparable 12 due to its larger building size. The Board also gave less weight to the board of reviews comparable 3 due to it being located outside of the subject's neighborhood. The Board finds the remaining eight comparables submitted by both parties are most similar to the subject in location, age, size, exterior construction and features. Four of these comparables had the same builder as the subject property. These comparables have improvement assessment ranging from \$244,184 to \$864,920 or from \$48.33 to \$117.59 per square foot of living area. The subject has an improvement assessment of \$614,354 or \$92.58 per square foot of living area, which is within the range of the best comparables in the record. The Board therefore finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." Apex Motor Fuel, 20 Ill.2d at 401. The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The Board finds two comparables submitted by both parties, appellant's comparable 9 and board of review comparable 1, sold in September 2008 for prices of \$1,600,000 and \$2,200,000 and have improvement assessments of \$60.20 and \$117.59 per square foot of living area. The subject property sold in June 2008 for \$2,200,000, and has an improvement assessment of \$92.58 per square foot of living area, which is within the range of these two sales. Importantly, in comparing the assessments to the sales prices, appellants' comparable 9 is assessed at 35.29% of its purchase price and board of review comparable 1 is assessed at 34.45% of its purchase price. The subject property is assessed at 33.32% of its purchase price, demonstrating the subject property is being proportionally assessed. In conclusion, the Board finds the subject's improvement assessment is equitably assessed and well justified giving consideration to the evidence contained in this record.

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: June 22, 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.