



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

APPELLANT: Kathryn Cronin
DOCKET NO.: 09-04524.001-R-1
PARCEL NO.: 15-30-253-007

The parties of record before the Property Tax Appeal Board are Kathryn Cronin, the appellant, 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: \$16,851
IMPR.: \$63,828
TOTAL: \$80,679**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling with approximately 1,773 square feet of living area. Features of the home include a partial basement that is unfinished, central air conditioning and a detached garage with 594 square feet of building area. The dwelling was constructed in 1964 and has a masonry and frame exterior construction. The subject property has an 18,000 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on four comparables. The comparables were improved with one-story single family dwellings of masonry exterior construction that ranged in size from 1,790 to 1,979 square feet of living area. The dwellings ranged in age from 47 to 51 years old and the comparables are described as being located from 1 block to 1½ blocks from the subject property. Each comparable has a partial or full unfinished basement, each comparable has central air conditioning, two comparables have a fireplace and each has a garage ranging in size from 440 to 575 square feet. These properties have improvement assessments ranging from \$66,267 to \$72,201 or from \$35.76 to \$37.15 per square foot of

living area. The subject has an improvement assessment of \$68,263 or \$38.50 per square foot of living area.

The appellant also submitted a written narrative explaining that various facts such as the Case-Shiller index; a 2003 appraisal of the subject estimating the property had a market value of \$165,000 as of March 6, 2003, a copy of which was submitted; the location of the subject near a railroad track, low income housing, a dirt pit and tenement housing; as well the subject's features should be considered. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$60,282 or \$34.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$85,114 was disclosed. In its submission the board of review indicated it was willing to stipulate to a revised total assessment of \$82,452 and an improvement assessment of \$65,601 or \$37.00 per square foot of living area, based on the equity comparables submitted by the appellant.

The appellant was informed of the board of review's proposed assessment and rejected the offer for various reasons.

After reviewing the record and considering the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds that the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity with respect to the 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 assessments 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 a reduction is warranted.

The Board finds the only evidence of assessment equity was presented by the appellant. The appellant's comparables were improved with one-story masonry constructed dwellings similar to the subject in location, age, size and features with the exception two comparables had fireplaces. The appellant's comparables have improvement assessments ranging from \$66,267 to \$72,201 or from \$35.76 to \$37.15 per square foot of living area. The subject has an improvement assessment of \$68,263 or \$38.50 per square foot of living area, which is above the range established by the comparables on a square foot basis. Based on this record the Board finds a reduction in the subject's improvement assessment is justified.

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: February 24, 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.