



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

APPELLANT: Rudi Geissler  
DOCKET NO.: 09-04659.001-R-1  
PARCEL NO.: 03-23-251-102

The parties of record before the Property Tax Appeal Board are Rudi Geissler, the appellant, by attorney Burkhard Geissler, of Geissler Law Office, P.C. in Rockford; 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:** \$10,736  
**IMPR.:** \$39,259  
**TOTAL:** \$49,995

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is one condominium in a senior living complex of more than 50 units. The dwelling contains 975 square feet of living area and was built in 2001. The condominium features central air conditioning. Other features of the complex include elevator, exercise room, on-site manager, party room, 20 meals per month, utilities, cable and housekeeping. The subject is located in East Dundee, Dundee Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. The appellant submitted information on three comparable properties described as condominium units #206, #218 and #120 in the same complex as the subject. The comparables all contain 975 square feet of living area and feature the same amenities as the subject. The comparables have improvement assessments of \$36,926 and \$41,857 or \$37.87 and \$42.93 per square foot of living area. They have land assessments of \$10,736. The appellant also disclosed the comparables sold between June 2008 and March 2009 for prices ranging from \$55,000 to \$99,000 or from \$56.41 to \$101.54 per square foot of living area. The subject has an improvement assessment of \$39,259 or \$40.27 per square foot of living area and a land assessment of \$10,736. The appellant also disclosed in the grid analysis that the subject is currently listed for sale

for \$150,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$35,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$49,995 was disclosed. The subject's total assessment reflects an estimated market value of \$150,090 or \$153.94 per square foot of living area including land using the 2009 three-year median level of assessments for Kane County of 33.31% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four sales comparables and six equity comparables. The sales comparables are described as condominium units #122, #356, #200 and #116 in the same complex as the subject, with the same amenities. The condominiums all contain 980 square feet of living area. The board of review disclosed these comparables sold from May 2006 through September 2007 for prices ranging from \$149,000 to \$176,500 or from \$152.04 to \$180.10 per square foot of living area including land.

The equity comparables are described as condominium units #338, #318, #306, #300, #224 and #106 in the same complex as the subject, with the same amenities. The condominiums all contain 980 square feet of living area. These properties have improvement assessments ranging from \$41,245 to \$43,009 or from \$42.09 to \$43.89 per square foot of living area. The land assessment for all these comparables was \$10,736.

The board of review refutes the appellant's comparable sales, claiming one is a purchase from an exempt organization (Catholic Bishop of Chicago) and the other two were estate sales. The board of review claims these sales should not be considered. 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 Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

The Board finds all sales submitted by both parties were questionable due to age or circumstance. Therefore, these comparables received less weight in the Board's analysis. The Board finds the best evidence in the record of the subject's value is the value placed on the subject by the appellant by advertising it for sale at \$150,000. The subject's total assessment reflects an estimated market value of \$150,090 which is the value placed on the subject by the appellant. Therefore, the Board finds the appellant has failed to prove by a preponderance of the evidence that the subject is overvalued and no reduction in the subject's assessment is warranted.

The appellant also contends 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, and considering the assessment reduction based on the finding the subject is overvalued, the Board finds a reduction based on assessment inequity is not warranted.

Both parties submitted nine comparable properties very similar to the subject. The comparables have improvement assessments ranging from \$36,926 to \$43,009 or from \$37.87 to \$43.89 per square foot of living area. The subject's improvement assessment of \$39,259 or \$40.27 per square foot of living area is within the range established by these comparables. Therefore, the Board finds no reduction in the subject's improvement assessment is warranted.

The nine comparables all have land assessments of \$10,736. The subject's land assessment of \$10,736 is the same as these comparables. Therefore, the Board finds no reduction in the subject's land assessment 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 appellant 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 appellant has 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.