



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

APPELLANT: William Bendick  
DOCKET NO.: 09-06262.001-R-1  
PARCEL NO.: 02-06-479-017

The parties of record before the Property Tax Appeal Board are William Bendick, 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:** \$28,526  
**IMPR.:** \$89,034  
**TOTAL:** \$117,560

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single family dwelling of frame construction with a vinyl and stone exterior that contains 2,147 square feet of living area. The dwelling was constructed in 2001. The subject property has a 1,848 square foot basement that is partially finished, central air conditioning and a two-car attached garage with 530 square feet of building area.<sup>1</sup> The property has a 7,994 square foot site and is located in Huntley, Rutland Township, Kane County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity with respect to the improvement assessment for the 2009 tax year as the basis of the appeal. The appellant filed the appeal directly to the Property Tax Appeal Board (PTAB) from a decision issued by the PTAB for the prior tax year under Docket No. 08-02269.001-R-1. In the prior year the PTAB issued a decision reducing the subject's assessment to \$113,640 with a land assessment of \$27,575 and an improvement assessment of \$86,065. The appellant testified the subject property is an owner occupied dwelling and he purchased the

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<sup>1</sup> The appellant testified a fireplace was added to the home in the second half of 2009.

property in 2007. He testified the property had not been sold since the decision issued by the PTAB for the 2008 tax year.

In further support of his argument the appellant submitted photographs, descriptions and assessment information on four comparables. The appellant testified the comparables were improved with one-story dwellings of the same model type as the subject property located in the same subdivision as the subject property. The dwellings had either 2,124 or 2,147 square feet of living area and each was 13 years old. Each comparable had a 1,320 square foot basement, central air conditioning and a 530 square foot attached garage. One comparable had two fireplaces. The comparables had improvement assessments ranging from \$78,350 to \$86,659 or from \$36.89 to \$40.36 per square foot of living area. The appellant indicated the subject property had an improvement assessment of \$101,963 or \$47.49 per square foot of living area. The photographs of comparables #1 and #4 depict homes very similar to the subject in style.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$78,350.

The board of review submitted its "Board of Review Notes on Appeal" and a grid analysis using five comparable properties. The board of review indicated the subject property had an improvement assessment of \$86,065 or \$40.09 per square foot of living area. The equity comparables were improved with homes that were the same model as the subject dwelling with each having 2,147 square feet of living area. These comparables had improvement assessments ranging from \$70,040 to \$94,970 or from \$32.62 to \$44.23 per square foot of living area.

At the hearing the board of review representative testified that the general assessment period for Rutland Township, Kane County was from 2007 through 2010. He also testified the 2009 equalization factor for Rutland Township was 1.0345. The board of review requested the PTAB apply the relevant provision of the Illinois statutes to carry forward the assessment as established by the PTAB for the 2008 tax year to 2009 subject to the equalization factor.

After hearing the testimony and considering the evidence the PTAB finds that it has jurisdiction over the parties and the subject matter of the appeal. The PTAB further finds, pursuant to section 16-185 of the Property Tax Code, a reduction in the subject's assessment is warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general

assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The PTAB finds that the subject property was the subject matter of an appeal the prior tax year (2008) in which a decision was issued reducing the subject's assessment to \$113,640 with a land assessment of \$27,575 and an improvement assessment of \$86,065. The record further disclosed the subject property is an owner occupied dwelling, the 2008 and 2009 tax years are in the same general assessment period and an equalization factor of 1.0345 was applied in Rutland Township in 2009. Furthermore, the decision of the Property Tax Appeal Board for the 2008 tax year was not reversed or modified upon review and there was no evidence the property sold subsequent to the PTAB's decision for the 2008 tax year establishing a different fair cash value. Therefore, the PTAB finds the assessment as established by decision for the 2008 tax year under Docket No. 08-02269.001-R-1 should be carried forward to the 2009 tax year subject only to the Rutland Township equalization factor of 1.0345 that was applied in 2009. For these reasons the PTAB finds that a reduction in the subject's 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: April 19, 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.