



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

APPELLANT: Francis Zilinsky
DOCKET NO.: 10-01190.001-R-1
PARCEL NO.: 02-07-208-012

The parties of record before the Property Tax Appeal Board are Francis Zilinsky, 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: \$ 18,942
IMPR.: \$ 74,966
TOTAL: \$ 93,908

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick and frame dwelling containing 1,978 square feet of living area that was built in 2008. Features include a full unfinished basement, central air conditioning and a 450 square foot garage. The subject property is located in Rutland Township, Kane County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument, the appellant submitted photographs, parcel information sheets and an assessment analysis of four suggested comparables located within the subject's subdivision. The comparables consist of one-story brick and frame dwellings. The analysis did not disclose the comparables' ages, however, the parcel information sheets revealed the comparables were built in 2003. The comparables have full unfinished basements, central air conditioning and garages that contain 450 or 530 square feet. Comparables 2 and 3 have a fireplace. The dwellings contain 1,978 square feet of living area and have improvement assessments ranging from \$68,553 to \$74,239 or from \$34.66 to \$37.53 per square foot of living area. The appellant calculated the

comparables have an average improvement assessment of \$35.90 per square foot of living area. The subject property has an improvement assessment of \$74,966 or \$37.90 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$93,908 was disclosed. In support of the subject's assessment, the board of review submitted an assessment analysis of four suggested comparables. Comparable 1 was also used by the appellant. The comparables are located within the same subdivision as the subject. The comparables consist of one-story brick and frame dwellings that were built from 2003 to 2006. Three comparables have full unfinished basements and one comparables has a full basement with 120 square feet of finished area. Other features include central air conditioning and garages that contain 450 or 530 square feet. The dwellings contain 1,960 or 1,978 square feet of living area and have improvement assessments ranging from \$70,451 to \$88,660 or from \$35.62 to \$44.82 per square foot of living area. 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 Board further finds no reduction in the subject's improvement assessment is warranted.

The appellant argued 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 the appellant has not overcome this burden of proof.

The parties submitted seven suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board finds both parties' comparables are similar to the subject in location, design, size and most features. The subject dwelling was built in 2008 whereas the comparables were built from 2003 to 2006. The comparables have improvement assessments ranging from \$68,553 to \$88,660 or from \$34.66 to \$44.82 per square foot of living area. The subject property has an improvement assessment of \$74,966 or \$37.90 per square foot of living area, which falls within the range established by the similar comparables contained in this record. Therefore, no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties disclosed that properties located in the same geographic 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. As a result, 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mark Morris

Member

JR

Member

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: March 22, 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.