



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

APPELLANT: Jerome & Roselyn Such
DOCKET NO.: 10-01250.001-R-1
PARCEL NO.: 03-20-425-016

The parties of record before the Property Tax Appeal Board are Jerome & Roselyn Such, 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: \$19,593
IMPR: \$109,321
TOTAL: \$128,914**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 1-story frame dwelling containing approximately 2,280 square feet of living area¹. The subject dwelling was built in 2003 and features a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The dwelling is located in West Dundee, Dundee Township, Kane County.

The appellants' appeal is based on unequal treatment in the assessment process and overvaluation. The appellants submitted information on four comparable properties that sold between September 2002 and December 2005 for prices ranging from \$351,232 to \$398,000 or from \$156.10 to \$176.88 per square foot of living area. They are described as 1-story frame dwellings each 9 years old. The comparable properties are located within one block of the subject and contain 2,250 square feet of living area. Features include full unfinished basements, central air conditioning, fireplaces and 2-car garages. The comparables have improvement assessments of \$88,407 or \$96,653 or \$39.29 or \$42.96 per square foot of living area.

¹The appellants claim the subject dwelling contains 2,250 square feet of living area. The board of review claims the dwelling contains 2,280 square feet of living area. Neither party submitted evidence to support their claim.

The subject has an improvement assessment of \$109,321 or \$47.95 per square foot of living area based on a dwelling size of 2,280 square feet of living area. Based on this evidence, the appellants 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 \$128,914 was disclosed. The subject's total assessment reflects an estimated market value of \$386,433 or \$169.49 per square foot of living area, land included, using the 2010 three-year median level of assessments for Kane County of 33.36% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and information on four comparable properties, none of which were sales. The comparables were built in either 2002 or 2003 and consist of 1-story frame dwellings containing 2,280 square feet of living area. Features include full unfinished basements, central air conditioning, fireplaces and 2-car garages. These properties have improvement assessments of either \$109,321 or \$110,980 or \$47.95 or \$48.68 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 Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

Initially, the Board finds the difference in subject size between the appellants and the board of review is insignificant for the purpose of this appeal. The Board finds the correct size of the subject is 2,280 square feet of living area based on the best information in the record.

The appellants contend 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 (3rd 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.

Regarding the overvaluation argument, the Board finds the sales submitted by the appellants were dated and not reliable or credible indicators of the subject's market value as of January 1, 2010. Therefore, the Board finds the appellants have not proven by a preponderance of the evidence that the subject is overvalued.

The appellants also contend 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, the Board finds the appellants have not met this burden.

Regarding the improvement assessment inequity argument, both parties submitted eight different comparable properties similar to the subject in age, size, location, style and features. They have improvement assessments ranging from \$39.29 to \$48.68 per square foot of living area. The subject's improvement assessment of \$47.95 per square foot of living area is within the range established by these comparables.

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 appellants 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 appellants have 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

[Signature]

Member

[Signature]

Member

[Signature]

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.