



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

APPELLANT: Joseph & Kristi Schuerman
DOCKET NO.: 10-01325.001-R-1
PARCEL NO.: 02-30-106-017

The parties of record before the Property Tax Appeal Board are Joseph & Kristi Schuerman, the appellants; and the Kendall 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 Kendall County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 18,101
IMPR.: \$ 52,224
TOTAL: \$ 70,325

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling containing 2,048 square feet of living area that was built in 2001. The subject dwelling has a partial unfinished basement, central air conditioning, a 420 square foot attached garage and a 564 square foot detached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. In support of this claim, the appellants submitted photographs, property record cards and an equity analysis detailing three suggested comparables. The comparables are located along the subject's street. The comparables consist of two-story frame dwellings that were built in 2002. Two comparables have partial unfinished basements and one comparable has a full finished basement. All the comparables have central air conditioning, a fireplace and attached garages that contain 420 or 462 square feet. Comparable 3 has a swimming pool. The dwellings range in size from 2,048 to 2,180 square feet of living area and have improvement assessments ranging from \$42,159 to \$49,311 or from \$19.34 to \$24.08 per square foot of living area. The subject property has an

improvement assessment of \$52,224 or \$25.50 per square foot of living area. Based on the 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 \$70,325 was disclosed. In support of the subject's assessment, the board of review submitted a written response to the appeal, property record cards, a location map and an assessment analysis of four suggested comparables.

The board of review argued the subject property has an extra detached garage in comparison to all the comparables. The board of review also conceded appellants' comparables 2 and 3 have swimming pools, but the township assessor does not value swimming pools for assessment purposes.

The comparables submitted by the board of review are located in close proximity to the subject. The comparables consist of two-story frame dwellings that were built from 2001 to 2003. The dwellings have full or partial unfinished basements, central air conditioning, one fireplace and garages that range in size from 640 to 735 square feet. The dwellings range in size from 2,043 to 2,104 square feet of living area and have improvement assessments ranging from \$52,483 to \$63,124 or from \$25.43 to \$30.54 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 appellants 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 appellants have not overcome this burden of proof.

The parties submitted assessment information for seven comparables for the Board's consideration. The Property Tax Appeal Board finds both parties' comparables are similar to the subject in location, design, age, size and most amenities. They have improvement assessments ranging from \$42,159 to \$63,124 or from \$19.34 to \$30.54 per square foot of living area. The subject property has an improvement assessment of \$52,224 or \$25.50 per square foot of living area, which falls within the range established by the most 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 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: May 24, 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.