



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

APPELLANT: Phyllis J. Horst
DOCKET NO.: 10-01716.001-R-1
PARCEL NO.: 02-05-453-008

The parties of record before the Property Tax Appeal Board are Phyllis J. Horst, the appellant, by attorney Donald T. Rubin, of Rubin & Norris in Chicago; 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: \$32,289
IMPR: \$124,503
TOTAL: \$156,792

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and masonry construction containing 2,575 square feet of living area. The dwelling is 10 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as one-story frame and masonry dwellings that range in age from 10 to 11 years old. The comparable dwellings range in size from 2,575 to 2,720 square feet of living area. Features include 2 to 3.5 baths and two car garages. Only one of the four suggested comparables included a basement and only two had fireplace. The comparables have improvement assessments ranging from \$35.70 to \$48.54 per square foot of living area. The subject's improvement assessment is \$55.60 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$103,062 or \$40.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story

frame and masonry dwellings that range in age from 8 to 10 years old. The dwellings range in size from 2,575 to 2,720 square feet of living area. All four of the comparables have basements like the subject; however, three of the four comparables have significant finished basement area. The properties have improvement assessments ranging from \$56.40 to \$57.37 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 a reduction in the subject's assessment is warranted.

The appellant 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, the Board finds the appellant has met this burden.

In this appeal, the parties submitted a total of eight (8) comparable properties, all of which were comparable to the subject in style, age, location and size. The major differences within the properties were that three of the properties did not have basements. The Board gives less weight to these properties. Three of the remaining five properties had significant finished basement area which the subject does not have. The improvements of these properties were all assessed at \$56.40 per square foot of living area indicating that the subject should be assessed per square foot less than these three properties due to the lack of finished basement. The two properties with unfinished basements, appellant's comparable #4 and board of review comparable #1, were identical in size to the subject and were 11 and 8 years of age compared to the subject being 10 years old. The appellant's comparable did have an extra bathroom and a larger garage. The improvements of these two properties were assessed at \$48.54 and \$57.37 per square foot. Based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds that the appellant has supported the contention of unequal treatment in the assessment process and 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: October 19, 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.