



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

APPELLANT: Brian S. Parish  
DOCKET NO.: 10-01769.001-R-1  
PARCEL NO.: 02-28-358-010

The parties of record before the Property Tax Appeal Board are Brian S. Parish, the appellant, by attorney Kelly A. Helland of the Law Offices of Daniel J. Kramer, in Yorkville, 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: \$16,291  
IMPR.: \$24,732  
TOTAL: \$41,023**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing 942 square feet of living area. The dwelling was constructed in 1955. Features of the home include a two-car garage of approximately 576 square feet of building area.<sup>1</sup> The property has a 10,361 square foot site and is located in Yorkville, Bristol Township, Kendall County.

The appellant's appeal is based on assessment equity concerning the subject's improvement.<sup>2</sup> No dispute was raised concerning the subject's land assessment. In support of the inequity argument, the appellant completed the Section V grid with information on three suggested comparable properties. The comparables are described as 1.5-story or 2-story dwellings of frame construction that range in size from 1,278 to 1,392 square feet of living area. The dwellings were constructed in 1860 or 1880. Features of the comparables include a cellar, a partial or a full basement. Two of the comparables have central air conditioning and two have a two-car garage. The comparables have improvement

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<sup>1</sup> The appellant also reported the subject enjoys central air conditioning although the assessing officials did not report this feature.

<sup>2</sup> Appellant requested an extension of time to submit additional evidence which was granted by letter issued on October 19, 2011. No additional evidence was presented by the appellant.

assessments ranging from \$25,104 to \$38,468 or from \$19.64 to \$25.10 per square foot of living area. The subject's improvement assessment is \$24,732 or \$26.25 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$20,000 or \$21.23 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$41,023 was disclosed. The board of review presented a memorandum and evidence in response to the appeal.

In the memorandum, the board of review noted that the appellant's comparables are dissimilar from the subject in design as none is a one-story dwelling like the subject.

In support of the subject's assessment, the board of review provided a grid analysis with descriptions and assessment information on four comparable properties located within two blocks of the subject. The comparables are improved with one-story dwellings of frame construction that range in size from 975 to 1,064 square feet of living area. The dwellings were constructed from 1940 to 1966. Two of the comparables include a full unfinished basement. One home has central air conditioning and each has a garage ranging in size from 300 to 400 square feet of building area. These properties have improvement assessments ranging from \$26,993 to \$36,172 or from \$26.26 to \$34.53 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 not 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 met this burden.

The parties presented a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables as these properties differ from the subject in design, size and age. The Board finds the board of review comparables are the most similar to the subject in location, size, style, exterior construction, features and age. Due to

their similarities to the subject, these four comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$26,993 to \$36,172 or from \$26.26 to \$34.53 per square foot of living area. The subject's improvement assessment of \$24,732 or \$26.25 per square foot of living area falls below the range established by the best comparables in this record.

Thus, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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 taxation 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 appellant 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 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

*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: September 20, 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.