



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

APPELLANT: Tony Rendina
DOCKET NO.: 11-01414.001-R-1
PARCEL NO.: 11-04-400-022

The parties of record before the Property Tax Appeal Board are Tony Rendina, the appellant, by attorney Richard J. Caldarazzo of Mar Cal Law, P.C., Chicago; and the Kane County Board of Review.¹

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: \$15,067
IMPR.: \$46,717
TOTAL: \$61,784**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of wood and brick exterior construction containing 1,680 square feet of living area. The dwelling was constructed in 1974 and is approximately 37 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a two-car attached garage. The property is located in Elburn, Blackberry Township, Kane County.

The appellant's appeal is based on assessment equity with respect to the improvement. The appellant submitted information on five comparable properties described on the appeal form and on Exhibit A attached to the appeal form. The three comparables outlined on the appeal form were described as being improved with a one-story dwelling, a 1.5-story dwelling and a 2-story dwelling that ranged in size from 624 to 2,604 square feet of living area. Each comparable was described as having a basement, one had central air conditioning and one had a two-car garage. These properties were reported to have improvement assessments ranging from \$14,959 to \$53,627 or from \$20.59 to \$23.97 per square foot of living area. Two additional comparables, comparables #1 and #2, were described in Exhibit A as having building square feet of 2,604 and 1,696 square feet, respectively. The appellant provided no information on the additional comparables with

¹ Appearing on behalf of the appellant were attorneys Lisa Perna and Julia Mezher.

respect to style, age, construction and features. These two comparables had improvement assessments of \$53,627 and \$38,292 or \$20.59 and \$22.58 per square foot of living area, respectively. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$37,598.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$46,717 or \$27.81 per square foot of living area was disclosed. In support of the assessment the board of review submitted evidence prepared by the township assessor.

In the written rebuttal the township assessor asserted appellant's comparables #1 and #2 on the appeal form grid were incorrectly described and submitted copies of the property record cards for these parcels. These parcels were disclosed as being improved with two-story dwellings that had 4,826 and 4,960 square feet of living area and were 7 and 8 years old, respectively. The assessor also explained that appellant's comparables #1 and #2 on Exhibit A were inactive parcels and the appellant reported assessment data on the parcels from 2005 and 2007. In the written narrative the assessor explained that the homes on these parcels were demolished in 2008 and 2007, respectively, the parcels had been split and the parcels subsequently reverted to farmland. In support of these assertions the assessor submitted Attachments G, H, I, J, U and V.

To demonstrate the subject was being equitably assessed, the board of review provided three comparables identified by the township assessor improved with one-story dwellings of that range in size from 1,628 to 1,716 square feet of living area. The dwellings ranged in age from 38 to 47 years old. The property record cards indicated that comparables #1 and #2 had basement area although on the grid analysis the assessor did not report any basement area. Each comparable had central air conditioning, one comparable had a fireplace and each had a two-car garage. These properties have improvement assessments ranging from \$45,326 to \$46,473 or from \$26.41 to \$28.55 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 the evidence in the record does not support a reduction in the subject's assessment.

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 Board finds that the information provided by the appellant on four of the five comparables was incorrect and these comparables are to be given no weight. The Board further finds the fifth comparable provided by the appellant was not similar to the subject in size with 624 square feet of living area and in age being 81 years old. The Board gives this comparable no weight. The Board finds the board of review comparables are the most similar to the subject in size, style, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$26.41 to \$28.55 per square foot of living area. The subject's improvement assessment of \$27.81 per square foot of living area falls within the range established by the best comparables in this record. 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.

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: November 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.