



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

APPELLANT: Mark & Ruth Johnson
DOCKET NO.: 11-01417.001-R-1
PARCEL NO.: 02-28-302-004

The parties of record before the Property Tax Appeal Board are Mark & Ruth Johnson, 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: \$ 19,527
IMPR.: \$ 46,898
TOTAL: \$ 66,425

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story dwelling of brick exterior construction that is 39 years old. The dwelling contains 1,443 square feet of living area. Features include a full finished basement, central air conditioning, a fireplace and a 529 square foot attached garage. The subject parcel has 12,000 square feet of land area. The subject property is located in Bristol Township, Kendall County.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The appellants challenged both the subject's land and improvement assessments. In support of the inequity claim, the appellants submitted a letter addressing the appeal, photographs, a location map and an assessment analysis of ten suggested comparables. The comparables are located along the

subject's street. The comparables consist of one-story brick dwellings that are reported to be 42 years old. All the comparables are reported to have full finished basements, central air conditioning, one fireplace and 480 square foot garages. The dwellings range in size from 1,409 to 2,310 square feet of living area. They have improvement assessments ranging from \$46,437 to \$62,267 or from \$26.95 to \$34.89 per square foot of living area. The subject property has an improvement assessment of \$50,276 or \$32.50 per square foot of living area.

The comparables are reported to have lots that contain 13,050 or 15,000 square feet of land area. Each comparable has a land assessment of \$19,572. The appellants argued the subject lot is 20% smaller than most lots. The appellants argued many lots in the subdivision are over-assessed. The appellants contend a 20% reduction in the subject's land assessment is justified due to its smaller size.

Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$66,425 was disclosed. In response to the appeal, the board of review submitted property record cards for the comparables submitted by the appellants. The board of review argued appellants' comparable 2 is considerably larger in dwelling size when compared to the subject. The board of review argued appellants' comparable 4 is most similar to the subject in dwelling size and has a higher improvement assessment of \$32.95 per square foot of living area. The board of review argued the balance of the appellants' comparables are larger in dwelling size when compared to the subject. The board of review further argued the appellants submitted no evidence showing that smaller lots within the subdivision should be assessed less than larger lots. The board of review explained lots located in the subject's subdivision are assessed on a site basis regardless of size.

In support of the subject's assessment, the board of review submitted a location map, property record cards and an analysis of four suggested assessment comparables. The comparables are located in close proximity within the subject's subdivision. One comparable is located along the subject's street. The comparables consist of one-story brick dwellings that are from 35 to 41 years old. The comparables have full unfinished basements, central air conditioning and garages that range in size from 400 to 575 square feet. The dwellings range in size

from 1,371 to 1,434 square feet of living area and have improvement assessments ranging from \$49,878 to \$53,802 or from \$35.38 to \$37.52 per square foot of living area. The subject property has an improvement assessment of \$46,898 or \$32.50 per square foot of living area.

The comparables are reported to have lots that contain from 9,982 or 15,000 square feet of land area. Each comparable has a land assessment of \$19,572. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellants argued they submitted 10 comparables located on the subject's street to demonstrate assessment inequity. The appellants argued the board of review only submitted four comparables located "around the neighborhood". The appellant also referenced the sale of their comparable 2 and three additional comparable sales. The Property Tax Appeal Board cannot consider this new evidence and new market value argument. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

Furthermore, Section 16-180 of the Property Tax Code provides in part:

Each Appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180)

The appellants, in this appeal, is limited to the "assessment inequity" argument as detailed in the original appeal petition and supporting evidence as filed with the Property Tax Appeal Board. The appellants' original appeal petition and supporting evidence did not claim the subject property's assessment was not reflective of fair market value based upon comparable sales.

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 subject's 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 failed to overcome this burden of proof.

The parties submitted descriptions and assessment data for 14 suggested assessment comparables for the Board's consideration. After reviewing the property record cards of the appellants' comparables that were submitted by the board of review, the Board finds the appellants used some incorrect descriptive information for the subject and comparables. For example, five of the comparables are of frame and brick exterior construction; the subject and comparables are not 42 years old, but range from 33 to 43 years old with the subject being 39 years old; none of the comparables are reported to have finished basements; and all the comparables do not have 480 square feet garages, but attached garages that range in size from 504 to 700 square feet. The Board gave less weight to comparables 1, 2, 3, 5, 6, 7, 8, and 10 submitted by the appellants due to their larger dwelling sizes when compared to the subject. The Board finds comparables 4 and 9 submitted by the appellants and the four comparables submitted by the board of review are more similar when compared to the subject in location, design, size, age and features. They have improvement assessments ranging from \$43,437 to \$53,802 or from \$30.79 to \$37.52 per square foot of living area. The subject property has an improvement assessment of \$50,276 or \$32.50 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. Therefore, no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the Board finds the subject and all the comparables located along the subject's street and within the subdivision are uniformly assessed at \$19,527. The Board finds the evidence in this record shows land in the subject's subdivision are assessed on a site basis regardless of size. The site method of valuation is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2nd ed. 1996. The Board finds the appellants offered no

market evidence to demonstrate the site method of valuation was not reasonable or appropriate. Based on this analysis, the Board finds the appellants have not demonstrated that the subject lot was inequitably assessed by clear and convincing evidence.

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 parties 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. Thus, the Board finds that the appellants have not proven by clear and convincing evidence that the subject's assessment was inequitable. 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.



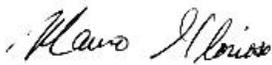
Chairman



Member



Member



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: January 24, 2014



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.