



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

APPELLANT: William Bendick
DOCKET NO.: 11-01569.001-R-1
PARCEL NO.: 02-06-479-017

The parties of record before the Property Tax Appeal Board are William Bendick, the appellant, and the Kane 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 Kane County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$25,628
IMPR.: \$89,337
TOTAL: \$114,965**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of vinyl siding and stone exterior construction containing 2,147 square feet of living area. The dwelling was constructed in 2001. Features of the home include a partial basement with 1,848 square feet that is partially finished, central air conditioning, one fireplace and a two-car garage. The property has a 7,994 square foot site and is located in the Del Webb Sun City subdivision, Huntley, Rutland Township, Kane County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity with respect to the improvement assessment. The appellant submitted photographs, descriptions and assessment information on four comparable properties located in the same subdivision and township as the subject property. The comparables were described as being improved with one-story dwellings of vinyl or vinyl and stone exterior that ranged in size from 2,124 to 2,147 square feet of living area. Each of the comparables was reported to be 13 years old. Each comparable has a partial basement with two being partially finished. Each comparable also has central air conditioning, one comparable has two fireplaces and each has a two-car attached garage. The comparables have improvement assessments ranging from \$70,392 to \$77,857 or from \$33.14 to \$36.33 per square foot of living area. The subject's improvement assessment is \$89,337 or \$41.67 per

square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$70,392 or \$32.79 per square foot of living area.

The appellant asserted there was no justification for the subject being assessed so much higher than his comparables #1, #3 and #4.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$114,965 was disclosed.

In rebuttal the board of review representative asserted each of the appellant's comparables has a smaller basement, appellant's comparable #4 has no stone and the subject has a superior "lookout" basement.

In support of the assessment the board of review presented descriptions and assessment information on five comparables located in the Del Webb Sun City subdivision. The comparables were improved with one-story dwellings of vinyl and stone exterior construction that each had 2,147 square feet of living area. The dwellings were constructed from 1999 to 2001. Each comparable had a partial basement with either 1,320 or 1,848 square feet, central air conditioning and a two-car attached garage with 530 square feet of building area. Three comparables also had a fireplace. Comparables #3 and #5 were also described as having "lookout" basements. Comparable #3 had finished area in its basement. These properties have improvement assessments ranging from \$86,390 to \$95,988 or from \$40.24 to \$44.71 per square foot of living area.

At the hearing the board of review representative asserted that comparable #3 was the best comparable and this property was reported to have sold in September 2011 for a price of \$465,000, which supports the subject's assessment.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant asserted that board of review comparable #3 has an additional room and the sales price included the price for high end artwork and furniture. The appellant testified he spoke with the purchasers and was informed the sale price for this property included the artwork and furniture.

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 the appellant's comparables and the board of review comparables are relatively similar to the subject in location, size, style, exterior construction, features and age. The evidence indicated the subject property had a larger basement than each of the appellant's comparables and board of review comparables #1, #2 and #4. The subject also had a fireplace making it superior to appellant's comparables #1, #2 and #4 and superior to board of review comparables #3 and #5. The subject dwelling also had finished basement area making the dwelling superior to appellant's comparables #1 and #2 and superior to board of review comparables #1, #2, #4 and #5. These factors would require upward adjustments to the improvement assessments to account for the inferior features as compared to the subject dwelling. The comparables had improvement assessments that ranged from \$33.14 to \$44.71 per square foot of living area. The subject's improvement assessment of \$41.61 per square foot of living area falls within the range established by the comparables in this record.

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 exists on the basis of the evidence 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.