FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: William Bruckman
DOCKET NO.: 11-01791.001-R-1
PARCEL NO.: 02-06-377-041

The parties of record before the Property Tax Appeal Board are William Bruckman, 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:	$14,586
IMPR.:	$36,438
TOTAL:	$51,024

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kane County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame construction with 1,231 square feet of living area.[1] The

[1] The appellant reported the subject and each of the comparables have 1,210 square feet of living area, but provided no substantive evidence to support that assertion. The board of review reported that the subject and all like Hampshire models contain 1,231 square feet of living area. The Property Tax

dwelling was constructed in 2003. Features of the home include a concrete slab foundation, central air conditioning and an attached two-car garage of 440 square feet of building area. The property has a .16-acre site and is located in Huntley, Rutland Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables and included a letter that the appellant's neighbor filed an identical appeal with the Kane County Board of Review. This property which is very similar to the subject was granted an assessment reduction of $2,799 which the appellant contends he should likewise be afforded. Based on the evidence presented, the appellant requested a reduction in the subject's improvement assessment to $32,598 or $26.48 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $51,024. The subject property has an improvement assessment of $36,438 or $29.60 per square foot of living area based upon a dwelling size of 1,231 square feet. In support of its contention of the correct assessment the board of review submitted a spreadsheet of "all Hampshire models with all of the same [square] footage, the same garage [square] footage, and patio size, and the same land value." This spreadsheet depicted 52 properties, including the subject, with improvement assessments ranging from $35,397 to $40,602 or from $28.75 to $32.98 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this

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Appeal Board has relied upon the size data presented by the board of review as the dwelling size best evidence.

burden of proof and a reduction in the subject's assessment is not warranted.

Both parties submitted evidence of identical comparable dwellings to the subject which are located in the same immediate neighborhood. The subject's improvement assessment falls within the range of the four comparables which the appellant presented. The appellant's primary argument is that he should have received the same assessment reduction as his comparable #1, a neighboring property. The Board finds the best evidence of assessment equity to be the board of review's grid analysis of Hampshire models. This evidence depicts improvement assessments that range from $28.75 to $32.98 per square foot of living area. The appellant's comparable #1 has an improvement assessment after board of review action of $26.48 per square foot of living area. The subject's improvement assessment of $29.60 per square foot of living area falls within the range established by the 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 was inequitably assessed 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 parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity exists 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.

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: May 21, 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.