



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

APPELLANT: Diane D. Kurkjian Trust  
DOCKET NO.: 11-01893.001-R-1  
PARCEL NO.: 15-12-477-016

The parties of record before the Property Tax Appeal Board are Diane D. Kurkjian Trust, 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:** \$17,629  
**IMPR:** \$83,743  
**TOTAL:** \$101,372

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 part one-story and part two-story dwelling of brick and frame construction with 2,444 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement, central air

conditioning and a 806 square foot garage. The property has a 6,098 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal.<sup>1</sup> In support of the inequity argument the appellant submitted information on three equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,372. The subject property has an improvement assessment of \$83,743 or \$34.26 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables.

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

The Board finds both parties submitted comparables that were similar to the subject in location, design, age, exterior construction, size and most features. The comparables had improvement assessments that ranged from \$32.68 to \$35.57 per square foot of living area. The subject's improvement assessment of \$34.26 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 improvement assessment *is not* justified.

The appellant also contended the subject's land assessment was incorrect. With respect to the subject's land assessment, the

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<sup>1</sup> The appellant did not submit evidence to support the overvaluation argument and therefore it will not be considered in this appeal.

Board finds all the comparables located on the subject's street have identical land assessments as the subject at \$17,629. The Board finds the evidence indicates land in the subject's subdivision is assessed on a site basis. 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 2<sup>nd</sup> ed. 1996. After reviewing the evidence, the Board finds land from the subject's neighborhood was uniformly assessed on a site basis. The Board finds the appellant offered no market evidence to suggest the site method of valuation was not reasonable or appropriate. Based on this analysis, the Board finds the appellant has not demonstrated that the subject's land 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 presented.

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

*Tracy 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: October 24, 2014

*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.