



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

APPELLANT: Janet Alexander
DOCKET NO.: 11-02127.001-R-1
PARCEL NO.: 03-17-358-004

The parties of record before the Property Tax Appeal Board are Janet Alexander, the appellant; 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: \$ 16,256
IMPR.: \$ 39,217
TOTAL: \$ 55,473

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story dwelling of frame exterior construction that was built in 1946. The dwelling contains 1,668 square feet of living area¹. Features include an unfinished basement, central air conditioning, a fireplace and a 576 square foot attached garage.

¹ The appellant described the subject dwelling as having 1,598 square feet of living area based on interior measurements taken by a local realtor. No dwelling sketch was submitted. The board of review submitted the subject's property record card which contained a diagram of the subject dwelling depicting 1,668 square feet of living area using exterior measurements. The Board finds the board of review presented the best evidence of the subject's dwelling size. Accepted real estate valuation theory provides that the living area of a dwelling is calculated by using exterior dwelling measurements. Therefore, the Board finds the subject dwelling has 1,668 square feet of living area.

The subject property is located in Oswego Township, Kendall County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted photographs, property information sheets and analysis of four suggested comparables. The comparables are located one to two blocks of the subject. The comparables consist of a one and one-half story and three, two-story dwellings of frame or stone exterior construction. The dwellings are from 72 to 121 years old. All the comparables have unfinished basements; three comparables have central air conditioning; two comparables have a fireplace; and three comparables have garages that range in size from 396 to 896 square feet. Based on the photographs of two entrances and mail boxes, the appellant contends comparable 4 was a multi-family duplex. The dwellings range in size from 1,500 to 1,920 square feet of living area. The comparables have improvement assessments ranging from \$16,559 to \$32,533 or from \$10.17 to \$19.21 per square foot of living area. The subject property has an improvement assessment of \$39,217 or \$23.51 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$55,473 was disclosed. In response to the appeal, the board of review indicated appellant's comparable 1 was undergoing a major renovation that was not complete, which resulted in its lower building assessment. The board of review argued appellant's comparables 2 and 4 are multi-family duplex dwellings whereas the subject is a single-family dwelling. The board of review also argued appellant's comparable 3 was built in 1896 and is considerably older than the subject.

In support of the subject's assessment, the board of review submitted four suggested assessment comparables. A map shows the comparables are located in the subject's neighborhood from 1/3 to 1/2 of a mile from the subject. The comparables consist of one and one-half story frame dwellings that are from 57 to 75 years old. The comparables have unfinished basements, central air conditioning and garages that range in size from 400 to 624 square feet. Comparable 4 has two garages. Comparables 1 and 3 have a fireplace. The dwellings range in size from 1,500 to 1,680 square feet of living area and have improvement assessments ranging from \$44,543 to \$62,440 or from \$26.51 to

\$37.32 per square foot of living area. The subject property has an improvement assessment of \$39,217 or \$23.51 per square foot of living area.

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

Under rebuttal, the appellant argued comparable 1 had already completed renovations and was occupied. The appellant acknowledged comparable 3 is 50 years older than the subject, but argued its older age is not significant due to the location in the same neighborhood as the subject. The appellant argued comparable 4 has only one bathroom, although it is used as a duplex. The appellant further argued the comparables selected by the board of review are located up to 1/2 of a mile from the subject. Although the subject's land assessment was not contested, the appellant argued comparable 3 has a larger lot than the subject. The appellant also argued the subject has fewer rooms than the comparables submitted by the board of review. Finally, the appellant noted the subject property does not have curbing, sidewalks or street lights and the subject's street is very narrow.

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 appellant 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 appellant failed to overcome this burden of proof.

The parties submitted descriptions and assessment data for eight suggested assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Three of the appellant's comparables are two-story style dwellings, unlike the subject's one and one-half story design. The Board finds the appellant's comparable 3 is considerably older in age than the subject and comparables 2 and 4 are multi-family duplex dwellings, unlike the subject's single

family use. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in size, age and most features. Additionally, these comparables are one and one-half story style dwellings like the subject. They have improvement assessments ranging from \$44,543 to \$62,440 or from \$26.51 to \$37.32 per square foot of living area. The subject property has an improvement assessment of \$39,217 or \$23.51 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in this record. Therefore, no reduction in the subject's improvement assessment is warranted.

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 appellant has 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.

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: January 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.