



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

APPELLANT: Brent Dreisbach
DOCKET NO.: 11-02383.001-R-1
PARCEL NO.: 03-10-456-007

The parties of record before the Property Tax Appeal Board are Brent Dreisbach, 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: \$ 25,082
IMPR.: \$ 76,107
TOTAL: \$ 101,189

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story dwelling of brick and frame exterior construction that was built in 2004. The dwelling contains 3,150 square feet of living area. Features include an unfinished basement, central air conditioning, a fireplace and a 594 square foot attached garage. The subject parcel has 11,279 square feet of land area with a view of a pond. 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 appellant challenged both the subject's land and improvement assessments. In support of the inequity claim, the appellant submitted property information sheets and a limited analysis of four suggested comparables. The appellant did not complete

Section V of the appeal petition. The comparables are located from next door to .41 of a mile from the subject. The comparables consist of two-story dwellings of unknown exterior construction that were built in 2004 or 2005. All the comparables have basements, central air conditioning and garages that range in size from 554 to 567 square feet. The dwellings range in size from 3,213 to 3,337 square feet of living area and have improvement assessments ranging from \$28,255 to \$77,710 or from \$8.50 to \$23.29 per square foot of living area. The subject property has an improvement assessment of \$76,107 or \$24.16 per square foot of living area. The appellant calculated the comparables have an average improvement assessment of \$64,398 or \$19.54 per square foot of living area.

The appellant supplied the lot dimensions of the comparables, but did not calculate their land sizes. They have land assessments of \$21,809 or \$22,610 or an average land assessment of \$22,009. The subject property has a land assessment of \$25,082.

Based on this evidence, the appellant 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 \$101,189 was disclosed. In response to the appeal, the board of review argued the comparables submitted by the appellant have slightly lower improvement assessments because they are of frame construction whereas the subject is of frame and brick construction. Although built in 2004, the board of review pointed out appellant's comparable 1 had a pro-rated assessment. No further explanation as to why comparable 1 was granted a pro-rated assessment was provided. The board of review also explained the subject's land assessment is higher due to its pond view.

In support of the subject's assessment, the board of review submitted four suggested assessment comparables located from "4 houses" to ¼ of a mile from the subject. The comparables consist of two-story dwellings of brick and frame exterior construction that were built in 2004 or 2005. All the comparables have unfinished basements, central air conditioning, one fireplace and garages that range in size from 594 to 639 square feet. The dwellings range in size from 3,129 to 3,152 square feet of living area and have improvement assessments ranging from \$75,353 to \$75,689 or from \$23.91 to \$24.19 per square foot of living area. The subject property has an

improvement assessment of \$76,107 or \$24.16 per square foot of living area. The comparables have land assessments of \$21,809 or \$25,082. The subject has a land assessment of \$25,082. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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. Based on the assessment information submitted by both parties, the Board finds the comparables are similar when compared to the subject in location, design, size, age and features. They have improvement assessments ranging from \$28,255 to \$77,710 or from \$8.50 to \$24.19 per square foot of living area. The subject property has an improvement assessment of \$76,107 or \$24.16 per square foot of living area, which falls within the range established by the 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 parties submitted assessment information for eight land comparables for the Board's consideration. The comparables have land assessments ranging from \$21,809 to \$25,082. The subject property has a land assessment of \$25,082, which is supported by the land comparables contained in this record. Therefore, no reduction in the subject's land 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.