



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

APPELLANT: Steve & Mary Wuest  
DOCKET NO.: 12-01280.001-R-1  
PARCEL NO.: 03-20-178-002

The parties of record before the Property Tax Appeal Board are Steve & Mary Wuest, the appellants; 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:** \$24,216  
**IMPR.:** \$62,908  
**TOTAL:** \$87,124

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a part two-story and part one-story dwelling of frame construction containing 2,788 square feet of living area. The dwelling was built in 1985. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 484 square foot two-car garage. The subject property has 21,780 square feet of land area located in West Dundee, Dundee Township, Kane County, Illinois.

The appellants appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvement assessments as the basis of the appeal.<sup>1</sup> In support of this argument, the appellants submitted a grid analysis of

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<sup>1</sup> At the hearing, the appellants withdrew the overvaluation complaint regarding comparable sales that was originally listed on the appeal.

four suggested comparables located 1.7 miles from the subject. The comparables have lot sizes ranging from 44,867 to 70,567 square feet of land area. The comparables were described as part one story and part two-story or two-story frame dwellings containing from 2,723 to 2,928 square feet of living area. The dwellings were built in 1978. Features of the homes include unfinished basements, central air conditioning, a fireplace and one or two-car garages. The comparables have land assessments ranging from \$16,042 to \$25,232 or \$.36 per square foot of land area. The comparables have improvement assessments ranging from \$56,077 to \$92,515 or from \$19.90 to \$33.98 per square foot of living area. The subject's land assessment is \$24,216 or \$1.11 per square foot of land area and the subject's improvement assessment is \$62,908 or \$22.56 per square foot of living area.

The appellants testified that their main argument was the lack of uniformity in land assessments within Dundee Township.

Under cross-examination, the appellants testified that the subject is located in the Lake Terra neighborhood and they chose comparables in the Smokerise neighborhood.

Based on this evidence, the appellants 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 was disclosed. The board of review presented a grid analysis of three land comparables and three improvement comparables located in the Lake Terra neighborhood, like the subject. The three land comparables have lot sizes ranging from 24,700 to 27,007 square feet of land area. The comparables have land assessments ranging from \$27,606 to \$30,029 or \$1.11 and \$1.12 per square foot of land area. The three improvement comparables were described as part two-story and part one-story frame or frame and masonry dwellings containing from 2,662 to 2,720 square feet of living area. The dwellings were built from 1965 to 1986. Features of the homes include basements, one of which has finished area, one or three fireplaces and garages ranging in size from 462 to 876 square feet of building area. The comparables have improvement assessments ranging from \$73,509 to \$83,579 or from \$27.28 to \$31.30 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

After hearing the testimony 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 the subject's assessments are warranted.

The appellants contend unequal treatment in the subject's land and improvement assessments 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds the parties submitted seven land comparables for the Board's consideration. The Board gave less weight to the appellants' comparables due to their location 1.7 miles from the subject in the Smokerise neighborhood, unlike the subject. In addition, the lot sizes of the comparables are over twice the size of the subject's lot. The Board finds the three land comparables submitted by the board of review were more similar to the subject in location and size. These comparables have land assessments ranging from \$27,606 to \$30,029 or \$1.11 and \$1.12 per square foot of land area. The subject has a land assessment of \$24,216 or \$1.11 per square foot of land area, which is within the range of the best comparables in the record on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's land assessment is supported and no reduction in the subject's land assessment is warranted.

As to the subject's improvement assessment, the Board finds the parties submitted seven improvement assessments for the Board's consideration. The Board gave less weight to the appellants' comparables due to their location 1.7 miles from the subject in the Smokerise neighborhood, unlike the subject. In addition, comparables #1 and #2 are dissimilar two-story only dwellings, unlike the subject. The Board finds the three improvement comparables submitted by the board of review were more similar to the subject in location and design. These comparables have improvement assessments ranging from \$73,509 to \$83,579 or from \$27.28 to \$31.30 per square foot of living area. The subject has an improvement assessment of \$62,908 or \$22.56 per square foot of living area, which is below the range of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported

and no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the 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.

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: May 21, 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.