FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James Jensen
DOCKET NO.: 12-01754.001-R-1
PARCEL NO.: 15-20-161-001

The parties of record before the Property Tax Appeal Board are James Jensen, 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:	$9,008
IMPR.:	$49,433
TOTAL:	$58,441

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 2012 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 1,979 square feet of living area. The dwelling was constructed in 1952 and is approximately 61 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage with approximately 484 square feet of building area. The

property has a 13,440 square foot site and is located at 1640 Garfield Avenue, Aurora, Aurora Township, Kane County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The comparables were improved with one, two-story dwelling and three, one-story dwellings that ranged in size from 1,624 to 2,362 square feet of living area. The dwellings were either 61 or 65 years old. The appellant testified that two comparables were located across the street from the subject property and all were located within three blocks of the subject property. The appellant further testified that comparables #2 through #4 were the most similar to the subject. He was also of the opinion the comparables were similar in quality as the subject property. The appellant also submitted a copy of a map noting the location of the subject property and the comparables. Mr. Jensen testified the data used was from the Aurora Township Assessor's website. The comparables had improvement assessments ranging from $18.35 to $22.03 per square foot of living area.

He further testified the subject property has some deficiencies such as a wall in the basement bowing, 60 amp electric service, a 1952 original driveway and sidewalk and a 1979 Lenox HVAC system. Based on this evidence the appellant requested the subject's improvement assessment be reduced to $39,580 or $20.00 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 $58,441. The subject property has an improvement assessment of $49,433 or $24.98 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables identified by the Aurora Township Assessor. The four comparables were improved with one-story dwellings that ranged in size from 1,824 to 2,191 square feet of living area. These properties were constructed from 1954 to 1962 and were located on West Downer Pl. in Aurora. The comparables had improvement assessments ranging from $27.02 to $30.15 per square foot of living area. The board of review representative, Kevin J. Schulenburg, was of the opinion comparables #1 and #4 were most similar to the subject due to each having a basement. He also referenced the appellant's map noting the location of West Downer Pl. was one block north of Garfield and the comparables were located one block north and one block west of the subject property.

In rebuttal the taxpayer questioned why the assessor used comparables on Downer Place where, he contends, values are higher than on Garfield Avenue. He noted there were five one-story ranch homes on Garfield (1600 Garfield, 1603 Garfield, 1616 Garfield, 1617 Garfield and 1628 Garfield) to choose from.

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 the best evidence of assessment equity to be appellant's comparables #2 and #4 and board of review comparables #1 and #4. These comparables were similar to the subject in location, age, style, size and features including basement foundation. These comparables had improvement assessments that ranged from $18.35 to $30.15 per square foot of living area. The subject's improvement assessment of $24.98 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis.

Although the appellant questioned why the assessor did not use the five properties located at 1600 Garfield, 1603 Garfield, 1616 Garfield, 1617 Garfield and 1628 Garfield, the Board finds the appellant likewise did not use those comparables to support his argument.

As a final point, 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 exists on the basis of the evidence 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.

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.