



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

APPELLANT: Janet Alexander
DOCKET NO.: 12-01364.001-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: \$ 14,941
IMPR.: \$ 32,860
TOTAL: \$ 47,801

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kendall 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 and one-half story dwelling of frame exterior construction that was built in approximately 1946. The dwelling contains 1,668 square feet of living area. Features include an unfinished basement, central air conditioning, a fireplace and a two-car garage. The subject

property is located in Oswego Township, Kendall County, Illinois.

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 an analysis of six suggested comparables. The comparables are located within two blocks of the subject. The comparables consist of a one and one-half story and five, two-story dwellings of frame exterior construction. The dwellings are from 73 to 167 years old. Features have varying degrees of similarity when compared to the subject. Based on the photographs, comparables 2 and 5 are multi-family duplexes. The dwellings range in size from 1,100 to 1,885 square feet of living area. The comparables have improvement assessments ranging from \$21,625 to \$32,133 or from \$13.79 to \$19.66 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 \$47,801 was disclosed. The subject property has an improvement assessment of \$32,860 or \$19.70 per square foot of living area.

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 within $\frac{1}{2}$ 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. Features have varying degrees of similarity when compared to the subject. The dwellings range in size from 1,500 to 1,680 square feet of living area and have improvement assessments ranging from \$40,939 to \$57,388 or from \$24.37 to \$34.30 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 three comparables have more rooms than the subject. The appellant further argued the comparables selected by the board of review are not located in the subject's neighborhood, but are located up to $\frac{1}{2}$ of a mile from the subject. The appellant noted the subject property does not have curbing, sidewalks or street lights and the subject's street is very narrow. The appellant also argued the assessor

corrected the size of the dwelling and requested tax refunds for tax years 2009 through 2011.

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 no reduction in the subject's assessment is warranted.

The parties submitted descriptions and assessment data for ten suggested assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Five 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 comparables 1, 3 and 6 are considerably older in age than the subject; comparables 2 and 5 are multi-family duplex dwellings, unlike the subject's single family use; and comparable #4 is smaller in dwelling size when compared to the subject. 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 \$40,939 to \$57,388 or from \$24.37 to \$34.30 per square foot of living area. The subject property has an improvement assessment of \$32,860 or \$19.70 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.

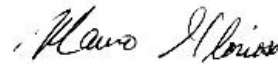
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing 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.

Chairman

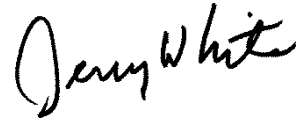




Member



Member



Member



Acting Member

Acting 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: November 20, 2015



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.