



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

APPELLANT: Kenneth Karlson
DOCKET NO.: 13-02435.001-R-1
PARCEL NO.: 02-06-134-006

The parties of record before the Property Tax Appeal Board are Kenneth Karlson, 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: \$11,727
IMPR.: \$40,551
TOTAL: \$52,278

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 2013 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 known as a "Fox A" model with 1,684 square feet of living area. The dwelling was constructed in 2004. Features of the home include central air conditioning and a two-car 420 square foot garage. The property has a 6,058 square foot site and is located in Huntley, Rutland Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of the improvement inequity argument, the appellant submitted information on four equity comparables located within ½ of a mile of the subject. The comparables consist of one-story frame and

masonry dwellings that were built in 2003 or 2004. The homes each contain 1,684 square feet of living area and feature central air conditioning and a 420 square foot garage. Based on the underlying records from the township which the appellant provided, the comparables are either "Fox B" or "Fox C" models. The comparables have improvement assessments ranging from \$35,189 to \$36,147 or from \$20.90 to \$21.46 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$35,709 or \$21.20 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 \$52,278. The subject property has an improvement assessment of \$40,551 or \$24.08 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the Rutland Township Assessor. The township assessor asserted, in pertinent part, that the appellant "provided three [sic] equity comps of the same model, however they are different elevations." In contrast and in support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables that are all the same model and elevation as the subject. The board of review's submission did not further define or explain what was meant by a "different elevation."

The comparables presented by the board of review are each "Fox A" models consisting of one-story frame dwellings that were built in 2004 or 2010. Each dwelling contains 1,684 square feet of living area and features central air conditioning and a 420 square foot garage. The comparables have improvement assessments ranging from \$43,828 to \$46,964 or from \$26.03 to \$27.89 per square foot of living area, including land.¹

Based on this evidence, the board of review requested confirmation.

In written rebuttal, the appellant argued that the different elevations are irrelevant "because they are only minor differences on a small part of the homes." The appellant contends that Elevation A, which is the subject, has a standard vinyl front and Elevation B has a partial brick front approximately 13 feet wide with Elevation C having a partial stone front approximately 13 feet wide. The appellant asserted that the builder charged an additional \$1,000 for the brick and stone partial fronts of these dwellings such that these dwellings should carry a slightly higher improvement assessment per square foot than the subject.

¹ The Property Tax Appeal Board recognizes that, for the analysis, the township assessor erroneously reported the subject's improvement assessment prior to board of review action.

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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables have slight variances in brick or stone exterior trim according to the appellant. These seven equity comparables had improvement assessments that ranged from \$35,189 to \$46,964 or from \$20.90 to \$27.89 per square foot of living area. The comparables depicted as "Fox A" models, the same as the subject, had improvement assessments ranging from \$26.03 to \$27.89 per square foot of living area. The subject's improvement assessment of \$40,551 or \$24.08 per square foot of living area falls within the range of all seven comparables and below the range established by the "Fox A" models which are reportedly most like the subject. 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.

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 taxation 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. 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



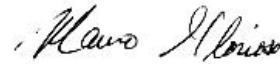
Member



Member



Member



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: March 18, 2016



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.