



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

APPELLANT: Erwin & Nidia Sanchez  
DOCKET NO.: 13-02647.001-R-1  
PARCEL NO.: 09-26-403-007

The parties of record before the Property Tax Appeal Board are Erwin & Nidia Sanchez, the appellants, 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:** \$12,210  
**IMPR.:** \$44,104  
**TOTAL:** \$56,314

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 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 two-story single-family dwelling of frame construction with 2,384 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The property has an 8,400 square foot site and is located in Minooka, Seward Township, Kendall County.

The appellants contend 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 appellants submitted information on three equity comparables located within three blocks of the subject property. The comparable homes are two-story frame dwellings that were 4 to 8 years old. The homes range in size from 2,488 to 2,954 square feet of living area and two of the homes have full basements. Each comparable also has central air conditioning and a two-car garage. The properties have improvement assessments ranging from \$46,452 to \$48,304 or from \$16.35 to \$18.67 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$38,978 or \$16.35 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 \$56,314. The subject property has an improvement assessment of \$44,104 or \$18.50 per square foot of living area.

In response to the appellants' evidence, the board of review noted that appellants' comparables #1 and #2 each have lower per-square-foot improvement assessments because those dwellings are each larger than the subject dwelling.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on four equity comparables in the subject's subdivision. The comparable dwellings are two-story frame or brick and frame homes that were 8 or 9 years old. The dwellings range in size from 2,220 to 2,480 square feet of living area. Each home has a full unfinished basement, central air conditioning and a 420 square foot garage. Three of the comparables also have a fireplace. These properties have improvement assessments ranging from \$51,080 to \$53,263 or from \$21.32 to \$23.01 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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<sup>1</sup> The board of review's assertion is based upon accepted real estate valuation theory that when all factors are equal, as the size of the property increases, the per unit value decreases; in contrast, as the size of a property decreases, the per unit value increases.

The taxpayers contend 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 appellants 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 Board has given reduced weight to appellants' comparables #1 and #2 as each of these homes are substantially larger than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparable #3 along with the board of review comparables. These five comparables range in dwelling size from 2,220 to 2,488 square feet of living area and bracket the subject's dwelling size of 2,384 square feet. These five comparables had improvement assessments that ranged from \$46,452 to \$53,263 or from \$18.67 to \$23.01 per square foot of living area. The subject's improvement assessment of \$44,104 or \$18.50 per square foot of living area falls below the range established by the best comparables in this record.

Based on this record the Board finds the appellants 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 appellants have 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.

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Chairman

*K. L. Fan*

*Mario Alvarez*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

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Member

\_\_\_\_\_  
Acting Member

*Robert Steffens*

\_\_\_\_\_  
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

*A. Proctor*

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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.