



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

APPELLANT: Todd & Sandra Walden  
DOCKET NO.: 15-01255.001-R-1  
PARCEL NO.: 02-33-102-020

The parties of record before the Property Tax Appeal Board are Todd & Sandra Walden, the appellants, and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$18,140  
**IMPR.:** \$57,864  
**TOTAL:** \$76,004

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2015 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 dwelling of frame and brick trim exterior construction with 2,869 square feet of living area. The dwelling was constructed in 2006. Features of the home include a 1,305 square foot unfinished basement, central air conditioning and a 452 square foot garage. The property has an 8,712 square foot site and is located in Pingree Grove, Rutland Township, Kane County.

The appellants contend assessment inequity as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on three equity comparables; no dispute was raised concerning the subject's land assessment. As to the improvement inequity argument, the

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<sup>1</sup> While the appellants marked "comparable sales" in Section 2d of the Residential Appeal petition, the appellants also wrote in "uniformity" and provided assessment data in the Section V grid analysis of the appeal petition along with three sales that occurred in 2006, one of which resold in 2012, more than two years prior to the assessment date at issue in this appeal of January 1, 2015.

appellants described three two-story frame dwellings that were built in 2006. Each of the comparables has 2,869 square feet of living area with a 1,305 square foot basement with finished area. The homes have central air conditioning, a fireplace and a 452 square foot garage. The comparables have improvement assessments ranging from \$54,549 to \$57,069 or from \$19.01 to \$19.89 per square foot of living area.<sup>2</sup>

Based on this evidence, the appellants requested an improvement assessment of \$54,549 or \$19.01 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 \$76,004. The subject property has an improvement assessment of \$57,864 or \$20.17 per square foot of living area.

In response to the appellants' appeal, the board of review reiterated the appellants' comparables in a grid analysis. Based on this data, the assessing officials depict unfinished basements for the appellants' comparables and only two comparables having a fireplace. Also appellants' comparable #3 has a 651 square foot garage according to the board of review.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables where comparable #1 was the same property as appellants' comparable #3. Each comparable consists of a two-story frame dwelling built between 2006 and 2013. Each of the comparables has 2,868 or 2,869 square feet of living area with a 1,305 square foot unfinished basement, one of which is a lookout style. Five of the homes have central air conditioning and has a garage ranging in size from 452 to 652 square feet of building area. The comparables have improvement assessments ranging from \$57,069 to \$72,884 or from \$19.89 to \$25.41 per square foot of living area.

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

### **Conclusion of Law**

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 eight comparable properties with one common property among the parties for consideration by the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #2, each of which feature a fireplace which is not a feature of the subject dwelling. Moreover, in the absence of other substantive evidence, the

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<sup>2</sup> The appellants erred in calculating the improvement assessments per square foot which should be the improvement assessment divided by the above-grade living area of the subject and each of the comparables.

Board has accepted the board of review's contention that the comparables presented by both parties have not been assessed for any finished basement areas that may exist. The Board has also given reduced weight to board of review comparables #4, #5 and #6 due to differences in "lookout" style basement or differences in age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparable #3 along with board of review comparables #1, #2 and #3, where one comparable is common among the parties. These three comparables were similar to the subject in age, design, exterior construction, dwelling size, basement size and/or garage size. The comparables had improvement assessments that ranged from \$19.89 to \$20.79 per square foot of living area. The subject's improvement assessment of \$20.17 per square foot of living area falls within the range established by the best comparables in this record.

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.

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



Acting Member



Member



Acting Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: June 23, 2017



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.