



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

APPELLANT: Debra Kelly
DOCKET NO.: 11-02035.001-R-1
PARCEL NO.: 06-10-408-007

The parties of record before the Property Tax Appeal Board are Debra Kelly, 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: \$ 2,299
IMPR.: \$ 39,729
TOTAL: \$ 42,028

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 2011 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 construction with 1,480 square feet of living area. The dwelling was constructed in 1972. Features of the home include a crawl space foundation, central air conditioning and a 236

square foot garage. The property has a 1,800 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends overvaluation, assessment inequity and contention of law as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on five comparable sales.

In support of the inequity argument regarding the subject's improvement, the appellant utilized the same comparables as depicted for the comparable sales. The appellant also argued a contention of law issue that compulsory sales must be included pursuant to 35 ILCS 200/1-23 of the Property Tax Code when determining the subject's value. A brief in support of this argument was not included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,028. The subject's assessment reflects a market value of \$126,476 or \$85.46 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Kane County of 33.23% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted assessment and sales information on nine comparable properties.

Conclusion of Law

The appellant contends, in part, the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 and board of review comparable sales #8 and #9. These most similar comparables sold for prices ranging from \$35.83 to \$112.71 per square foot of living area, including land. The board of review noted that its comparables #7, #8 and #9 were located in a competing

development to the subject's market area. This claim was not disputed by the appellant. The subject's assessment reflects a market value of \$85.46 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to the remaining comparables sales because their sale dates were too remote from the assessment date of January 1, 2011 to be indicative of the subject's fair market value as of January 1, 2011. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

The appellant also argued assessment inequity as a basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden and a reduction is not warranted on this basis.

The Board finds the most similar equity comparables were board of review comparables #2, #5 and #6. Each of these properties was constructed on a crawl space foundation like the subject, was located in close proximity to the subject and had features similar to the subject. These most similar equity comparables had improvement assessments of either \$37,191 or \$39,069 or \$24.37 or \$25.60 per square foot of living area. The subject improvement assessment of \$26.84 is slightly above the most similar equity comparables in this record; however, these three comparables are inferior to the subject because they lack a garage, which the subject enjoys. The Board finds the subject's slightly higher per square foot improvement assessment is justified. The Board finds the appellant's own evidence further supports the subject's improvement assessment. The appellant's comparables had improvement assessments ranging from \$26.48 to \$36.26 per square foot of living area. The subject's improvement assessment of \$26.84 per square foot of living area falls at the low end of the appellant's own equity comparables. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in this record and a reduction in the subject's improvement is not warranted on this basis.

The appellant also argued that the board of review and/or the local assessor did not consider compulsory sales in estimating the subject's value pursuant to 35 ILCS 200/1-23 of the Property Tax Code. The Board gave this argument no weight in its analysis because the appellant failed to support this claim with documentary evidence and/or other evidence to justify this statement.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence or was overvalued by a preponderance of the evidence and a reduction is not 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mark A. Lewis

Member

J. R.

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: January 23, 2015

Allen Castrovillari

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.