



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

APPELLANT: Connie Stammet  
DOCKET NO.: 12-01234.001-R-1  
PARCEL NO.: 12-23-156-005

The parties of record before the Property Tax Appeal Board are Connie Stammet, 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:** \$27,572  
**IMPR.:** \$47,988  
**TOTAL:** \$75,560

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 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 part two-story and part one-story single family dwelling of frame construction with 1,620 square feet of living area. Features of the property include a full basement and a detached garage with 616 square feet of building area. The property has a 12,722 square foot site and is located in Batavia, Batavia Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The appellant indicated the subject property was constructed in the early 1900s and was 100 years old. She also indicated each of the comparables was 100 years old. The comparables were improved with a 1.5-story dwelling and three 2.0-story dwellings. The comparables ranged in size from 1,200 to 1,920 square feet of living area. Each had a basement, two had central air conditioning and each had a two-car garage. The sales occurred from May 2009 to September 2011 for prices ranging from \$125,000 to \$170,000 or from \$88.54 to \$104.17 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$50,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,560. The subject's assessment reflects a market value of \$226,567 or \$139.86 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue.

In rebuttal the board of review submitted a statement from the Batavia Township Assessor asserting the subject dwelling was constructed in 1955 and was newer than the comparables submitted appellant. The assessor indicated that appellant comparables #1 through #3 were built in 1890, 1885 and 1910, respectively. The board of review submitted copies of the property record cards associated with appellant's comparable sales #1 through #3.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales identified by the township assessor that were improved with 1.5-story dwellings that ranged in size from 1,320 to 1,701 square feet of living area. The comparables were constructed from 1925 and 1946. Each comparable had a partial or full basement with one being partially finished, central air conditioning and a one or two-car garage. One comparable also had a fireplace. The comparables sold from June 2009 to January 2011 for prices ranging from \$206,000 to \$220,000 or from \$129.34 to \$156.06 per square foot of living area, including land. The board of review submitted copies of the property record cards associated with subject property and the comparable sales.

**Conclusion of Law**

The appellant contends 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.

First, the Board gives more weight to the estimated age associated with the subject dwelling as provided by the board of review, which was supported by the subject's property record card. The Board also finds the best evidence of market value to be the comparable sales submitted by the board of review. These comparables were more similar to the subject in age than were the comparables provided by the appellant. These properties also had similar features as the subject property. These most similar comparables sold for prices ranging from \$129.34 to \$156.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$139.86 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a square foot basis. Less weight was given the appellant's comparables due to age. Based on this evidence the Board finds 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

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.