



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

APPELLANT: Mark & Christie Mortimer  
DOCKET NO.: 12-01359.001-R-1  
PARCEL NO.: 12-02-302-036

The parties of record before the Property Tax Appeal Board are Mark & Christie Mortimer, the appellants, by attorney Jerri K. Bush in Chicago, 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:** \$33,330  
**IMPR.:** \$66,660  
**TOTAL:** \$99,990

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 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 three-story single-family dwelling of frame construction with 2,216 square feet of living area. The dwelling was constructed in 1979. Features of the home include central air conditioning, a fireplace and an

attached carport. The property has a 3,000 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located from .62 to 1.12-miles from the subject property. The comparables consist of two-story frame dwellings that were built between 1991 and 1994. The homes range in size from 1,829 to 2,204 square feet of living area. The homes sold between February 2011 and May 2012 for prices ranging from \$195,000 to \$275,000 or from \$106.62 to \$142.15 per square foot of living area, including land. Based on this evidence, the appellants requested a total assessment of \$82,131 which would reflect a market value of approximately \$246,393 or \$111.19 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,990. The subject's assessment reflects a market value of \$299,820 or \$135.30 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.

The board of review submitted a two-page memorandum from Denise D. LaCure, Geneva Township Assessor, along with a grid analysis of the appellant's six comparables and one comparable sale from the assessor. The memorandum contends that the subject dwelling lies partially on an adjacent lot identified as parcel 12-02-302-026 (hereinafter parcel "-026") which was not part of the appellants' appeal in this proceeding. Parcel -026 is a 6,000 square foot lot which had a 2012 assessment of \$3,333 or a market value of \$9,994 at the three-year median level of assessment. In light of the adjoining parcel, the subject two-parcel property has a total market value of \$309,274 or \$139.56 per square foot of living area, including land, based on the assessments of both parcels that constitute the subject property.

In addition, the submission included property record cards for each of the comparables and related foreclosure documentation for appellants' comparable #1 and #2 from 2010 and 2009, respectively. The assessor also submitted a parcel map depicting the assessor's comparable sale being in close proximity to the subject.

As part of the memorandum, the township assessor asserted that none of the appellants' comparables were similar to the subject in size, design, age, amenities or location. The assessor further contended that due to these differences, the appellants' comparables would require upward adjustments.

In support of its contention of the correct assessment the board of review submitted information on one comparable sale of a 1.5-story frame dwelling that was built in 2005. The home contains 2,328 square feet of living area and features a partial walkout-style basement with finished area and a two-car basement garage. The property sold in September 2012 for \$420,000 or \$180.41 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 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 comparable sales to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject property in dwelling size, but each of the comparables are newer in age than the subject and differ in story height when compared to the subject.

The comparables submitted by the parties sold between May 2011 and September 2012 for prices ranging from \$195,000 to \$420,000 or from \$106.62 to \$180.41 per square foot of living area, including land. The total assessment of the two parcels that comprise the subject property reflects a market value of \$309,274 or \$139.56 per square foot of living area, including land, which is within the range established by the comparable sales in this record. After considering the comparable sales on this record, the Board finds the appellants did not demonstrate by a preponderance of the evidence that the subject property's

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assessment is excessive in relation to its market value and a reduction in the subject's assessment 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.

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Chairman

*K. L. Fen*

\_\_\_\_\_  
Member

*[Signature]*

\_\_\_\_\_  
Member

*Mark Albino*

\_\_\_\_\_  
Member

*Jerry White*

\_\_\_\_\_  
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: June 26, 2015

*[Signature]*

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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.