



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

APPELLANT: Clyde Matthew & Jennifer L. Rowe  
DOCKET NO.: 12-01363.001-R-1  
PARCEL NO.: 12-02-227-026

The parties of record before the Property Tax Appeal Board are Clyde Matthew & Jennifer L. Rowe, 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:** \$16,664  
**IMPR.:** \$45,180  
**TOTAL:** \$61,844

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 two-story single-family dwelling of frame construction with 1,176 square feet of living area. The dwelling was constructed in 1985. Features of the home include a full basement, central air conditioning and a detached two-car garage. The property has a 5,395 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 three comparable sales. Based on this evidence, the appellants requested a total assessment of \$53,328 which would reflect a market value of approximately \$159,984 or \$136.04 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 \$61,844. The subject's assessment reflects a market value of \$185,439 or \$157.69 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 three-page memorandum from Denise D. LaCure, Geneva Township Assessor, along with a grid analysis of the appellants' three comparables and seven additional comparable sales from the assessor. In addition, the submission included property record cards for each of the comparables and a parcel map depicting both parties' comparables in relation to the subject property.

In the memorandum, the township assessor noted that each of the comparables were in the subject's subdivision with uniform land values, except for assessor comparable #7 with a larger lot and appellants' comparable #2 which is located next to a parking lot for a neighborhood park.

The township assessor contends that the subject dwelling is a Bedford Model and there were 19 arm's length sales transactions from 2009 to 2011 within the development. Of these sales, five sales were of the Bedford Model.

Next, the township assessor noted that appellants' comparable #1 was a split-level dwelling that was a short sale. Appellants' comparable #2 is larger than the subject dwelling and sold "with urgency and concessions" according to the assessor who included citations to recorded documents related to releases of mortgages and foreclosure action(s). The purported impacts of the documentation were further argued in the memorandum by the assessor. As to appellants' comparable #3 the assessor acknowledged the short sale of the property in 2011 for \$168,000 and further reported a second short sale occurred in 2013 for \$199,900.

In support of its contention of the correct assessment on behalf of the board of review, the township assessor submitted information on seven comparable sales of Bedford model dwellings with detached two-car garages, central air conditioning and frame exterior construction like the subject. The township assessor further wrote that "Comps 1 through 5 sold in 2009, 2010 and 2011 and would have the most influence on the subjects [sic] 2012 assessed value." The assessor further discussed the comparable sales in the memorandum and concluded that her comparable #4 was the most similar to the subject dwelling with adjustments for age and finished basement. 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 presented a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the appellants' comparables due to differences in design as to comparable #1 and size as to each comparable when compared to the subject. The Board has also given reduced weight to board of review comparables #1 through #4 due to the dates of sale having been in 2009 and 2010, dates more remote in time to the assessment date at issue of January 1, 2012 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be board of review comparable sales #5, #6 and #7. These three sales were identical to the subject dwelling in size and were similar to the subject in age with similar features but for basement finish in two of the comparables. These three most similar comparables sold between July 2011 and September 2013 for prices ranging from \$170,100 to \$186,000 or from \$144.64 to \$158.16 per square foot of living area, including land. The subject's assessment

reflects a market value of \$185,439 or \$157.69 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.

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Chairman

*K. L. Fen*

*Mark Albino*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*[Signature]*

*Jerry White*

\_\_\_\_\_  
Member

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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.