



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

APPELLANT: Judy Brooks
DOCKET NO.: 12-01401.001-R-1
PARCEL NO.: 15-16-228-007

The parties of record before the Property Tax Appeal Board are Judy Brooks, the appellant, and the Kane County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$6,770
IMPR.: \$27,665
TOTAL: \$34,435

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 one-story dwelling of frame construction with 1,244 square feet of living area. The dwelling was constructed in 1955. Features of the home include a full unfinished basement, central air conditioning¹ and an

¹ The appellant reported the subject dwelling has central air conditioning although the assessing officials report the property does not have this amenity.

attached two-car garage. The property has a 12,332 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales. The appellant also submitted a brief contending that the subject property was only in fair condition with needed updates to the bathroom and kitchen. The appellant also submitted copies of Multiple Listing Service data sheets to provide evidence of the condition, features and/or updates of the comparable properties when compared to the subject dwelling. Based on this evidence, the appellant requested a total assessment of \$29,100 which would reflect a market value of approximately \$87,300 or \$70.18 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 \$41,463. The subject's assessment reflects a market value of \$124,327 or \$99.94 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 copy of the subject's property record card, a grid analysis of three equity comparables to establish that the subject property was equitably assessed and a grid analysis with one comparable sale. The Board has given no consideration in this decision to the equity comparables presented by the board of review as this evidence is not responsive to the appellant's overvaluation argument.

In support of its contention of the correct assessment the board of review submitted information on one comparable sale that occurred in June 2010 for \$143,500 or \$131.41 per square foot of living area, including land.

In written rebuttal, the appellant reported that the board of review data that purports to provide a grid of the appellant's comparable sales is in error as this is the data that the appellant utilized before the board of review hearing, but is not the same data that she submitted to the Property Tax Appeal Board. The appellant also noted that the board of review provided no supporting documentation regarding their comparable property(s) such as condition, updates, rehabs and other pertinent property information for a complete analysis when comparing to the subject property. Lastly, the appellant

contended that consideration of a sale from 2010 was too remote in time to be a valid comparison for the subject as of the assessment January 1, 2012.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board has given no weight to the board of review comparable sale which occurred in June 2010, a date 1 ½ years prior 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 has given reduced weight to appellant's comparables #1 and #5 due to differences in exterior construction, foundation and/or amenities when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3, #4 and #6 which are similar to the subject in location, design, exterior construction, size and/or features. These most similar comparables sold between October 2011 and September 2012 for prices ranging from \$79,000 to \$98,000 or from \$64.75 to \$83.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$124,327 or \$99.94 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. The Board finds that in considering differences between the subject and the most similar comparables, the subject has the largest lot, despite its corner location, and has a larger garage. Given the difference in parcel size, the subject would be expected to carry a value at the higher end of the range. Based on this evidence the Board finds a reduction in the subject's assessment is 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

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]

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.