



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

APPELLANT: Dennis & Karen Sokolowski
DOCKET NO.: 12-01419.001-R-1
PARCEL NO.: 03-17-226-014

The parties of record before the Property Tax Appeal Board are Dennis & Karen Sokolowski, 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: \$18,624
IMPR.: \$61,368
TOTAL: \$79,992

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 2,290 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement, central air conditioning, a fireplace and an attached 380 square foot garage. In addition, the property has an in-ground pool with patio. The property has

a 9,583 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted limited information on three comparable sales that occurred in 2011. Based on this evidence, the appellants requested a total assessment of \$67,827 which would reflect a market value of approximately \$203,481 or \$88.86 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 \$79,992. The subject's assessment reflects a market value of \$239,856 or \$104.74 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 memorandum asserting that appellants' comparables #2 and #3 were not arm's length transactions. No documentation or substantive evidence was submitted to support this conclusion. The memorandum also noted that appellants' comparable #1 is a smaller dwelling that does not have a pool.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that occurred between June 2009 and February 2013. Except for board of review comparable #3, none of the comparables are described as having in-ground swimming pools. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that the board of review's comparables are located in different subdivisions, have larger parcels than the subject and/or are dated sales that should not be considered in determining the subject's estimated market value as of January 1, 2012.

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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board has given no weight to board of review comparables #1 and #2 which sold in June 2009 and February 2010, dates that are 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 appellants' comparable sales along with board of review comparable sales #3 and #4. These five most similar comparables sold between January 2011 and February 2013, dates which bracket the assessment date of January 1, 2012, for prices ranging from \$175,000 to \$260,000 or from \$81.32 to \$113.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$239,856 or \$104.74 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well-justified given the subject's additional pool amenity which is not present, except in the highest sale price, board of review comparable #3.

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.

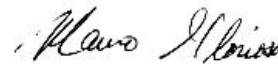
Chairman



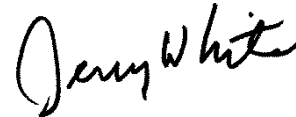
Member



Member



Member



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



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.