



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

APPELLANT: Joan M. & Dean J. Dimitri  
DOCKET NO.: 12-01592.001-R-1  
PARCEL NO.: 11-16-100-019

The parties of record before the Property Tax Appeal Board are Joan M. & Dean J. Dimitri, the appellants, 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:** \$12,417  
**IMPR.:** \$51,290  
**TOTAL:** \$63,707

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<sup>1</sup> consists of a split-level dwelling of frame construction with 1,767 square feet of living area. The dwelling was constructed in 1974. Features of the home include a partial lower level with finished area, central air conditioning, two fireplaces and an attached two-car garage.

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<sup>1</sup> The board of review provided no property record card or other descriptive data concerning the subject property. All descriptive information has been drawn from the appellants' appraisal report and Residential Appeal petition.

The property has a 28,314 square foot site and is located in Elburn, Blackberry Township, Kane County.

The appellants contend both overvaluation and lack of assessment uniformity as the bases of the appeal. In support of the overvaluation argument, the appellants submitted an appraisal estimating the subject property had a market value of \$180,000 as of November 30, 2012. The appraiser utilized the sales comparison approach to value in analyzing four sales and two active listings. One comparable was a split-level dwelling and the remaining comparables were one-story homes. As part of the Addendum, the appraiser wrote:

Due to lack of recent sales in the subject property area of similar split level or raised ranch homes it was necessary to use comparables 1 through 3 and 5 and 6 which are ranch homes. These homes are similar to the subject property in square footage, and bedroom count, and are considered to be similar to the subject property in functional utility.

The comparables in the appraisal range in age from 29 to 55 years old as compared to the subject that is 38 years old. The comparables range in size from 1,119 to 2,121 square feet of living area. The four sales occurred between March and November 2012 for prices ranging from \$154,000 to \$255,000 or from \$96.10 to \$137.62 per square foot of living area, including land. The two listings had asking prices of \$250,000 and \$229,900 or \$124.44 and \$108.39 per square foot of living area, including land. After adjustments for data of sale/time and/or differences in location, lot size, view, condition, room count, dwelling size, basement size/finish and/or garage size, the appraiser reported adjusted sale prices for the comparables from \$163,585 to \$215,820. In his reconciliation, the appraiser considered all of the sales, but gave more weight to comparable #2 due to its recent sales date than to comparable #1 which was presumably listed for less than market value and sold in 12 days "at 2.85% of list price."

In support of the inequity argument, the appellants provided descriptions and assessment information on three comparable properties located within ½-mile of the subject property. One comparable is a one-story dwelling and two comparables were split-level dwellings. The homes were built in 1976 or 1977 and range in size from 1,668 to 1,874 square feet of living area. Each comparable has a basement/lower level, central air conditioning and a two-car garage. Two of the comparables have

a fireplace. The comparables have improvement assessments ranging from \$46,953 to \$49,747 or from \$25.05 to \$29.82 per square foot of living area.

Based on this evidence, the appellants requested a total assessment of \$59,940 which would reflect a market value of approximately \$179,820. The appellants requested an improvement assessment of \$47,523 or \$26.89 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,821. The subject's assessment reflects a market value of \$221,352 or \$125.27 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 subject has an improvement assessment of \$61,404 or \$34.75 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted documentation from Blackberry Township which noted that the appraisal has an effective date 10 months after the assessment date. Uwe Rotter, Blackberry Township Assessor, submitted a memorandum to the Kane County Board of Review referencing a signed stipulation between the appellant(s) and the township assessor. The stipulation further included a provision to waive any right to a hearing before both the Board of Review as well as waive any right to appeal to the Property Tax Appeal Board or the Courts for the property tax year covered by the stipulation which was 2012. The board of review issued a Final Decision on February 15, 2013 which referenced the statutory provision that the appellants have 30 days to file an appeal, if any, with the Property Tax Appeal Board.

The board of review provided no substantive response to either the appellants' appraisal report or to the equity comparables presented by the appellants.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The procedural rules of the Property Tax Appeal Board specify that if a board of review challenges the jurisdiction of the Property Tax Appeal Board, such request for dismissal must be submitted prior to the submission of the Board of Review Notes on Appeal and accompanying documentation. (86 Ill.Admin.Code

§1910.40(b)). No objection to jurisdiction was filed by the board of review in accordance with the procedural rules. The board of review timely submitted both its "Board of Review - Notes on Appeal" along with the attached assessor's evidence discussed previously. Therefore, the Property Tax Appeal Board finds that the Kane County Board of Review waived any jurisdictional issue that could have been made concerning the terms of the stipulation the appellant executed with the township assessor in this matter for the 2012 tax year.

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 on grounds of overvaluation.

The Board has given little weight to the value conclusion of the appellants' appraisal report. The appraiser relied upon the sales comparison approach to value in estimating the subject's market value, but made inconsistent adjustments to the comparables for differences when compared to the subject property. The Board finds the appraiser made no age adjustments to comparables that ranged in age from 29 to 55 years old whereas the subject was 38 years old. The appraiser made substantial condition adjustments to comparables #2, #4, #5 and #6; the adjustments were explained in the Addendum, in that comparable #2 was reportedly sold in "as-is" condition and comparables #4 through #6 "have received more recent updating to their kitchens." However, also as part of the Addendum, the appraiser wrote "The subject property is similar in condition to all comparables." The appraiser adjusted comparable #3 for land size, but made no land size adjustment to comparable #5. Despite the appraiser's discussion that ranch homes and split-level dwellings were similar, the Property Tax Appeal Board finds that the lack of adjustment for this substantial design difference in the appraisal report is not credible. Furthermore, the adjustments that were made for fireplace amenity differences were inconsistent in the appraisal report when closely examined by the Board.

In summary, the Board finds the inconsistencies and poor analysis of the comparable sales in the appraisal report leads

to the conclusion that the appraiser's estimated market value of the subject property is not well-supported or credible on this record. Therefore, the Board finds that the appellant has not established overvaluation by a preponderance of the evidence and no reduction in the subject's assessment is warranted for overvaluation on this record.

The appellants also contend unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989).

Comparables #2 and #3 submitted by the appellant were most similar to the subject in location, size, style, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The Board gave reduced weight to appellants' comparable #1 as this is a one-story dwelling, different in design from the subject dwelling. These comparables had improvement assessments of \$25.05 and \$29.82 per square foot of living area. The subject's improvement assessment of \$35.70 per square foot of living area is above these most similar comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is 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. Ferr*

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Member

*[Signature]*

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Member

*Mark Albino*

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Member

*Jerry White*

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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.