



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

APPELLANT: Kelly Brooks
DOCKET NO.: 12-01753.001-R-1
PARCEL NO.: 15-15-106-008

The parties of record before the Property Tax Appeal Board are Kelly 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: \$5,814
IMPR.: \$20,186
TOTAL: \$26,000**

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 single-family dwelling of frame exterior construction with masonry trim that contains 1,026 square feet of living area. The dwelling was constructed in 1954. Features of the home include a full unfinished basement, central air conditioning, a fireplace and

an attached one-car garage.¹ The property has an 11,310 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 and outlined their relevance in a brief. In the brief, the appellant contended the subject dwelling is in only average condition with old white metal cabinets in the kitchen with old blue linoleum flooring. She also asserted all of the flooring in the home is worn and while there is a one-car attached garage, she reported that there is no access from inside the garage to the house.

As to the comparables, the appellant contends they are close in proximity to the subject and are within the same school district as the subject. The appellant asserted that in her opinion each of the comparables are superior to the subject due to garage size, exterior construction, size, basement finish and/or condition/updates. The appellant relied upon the Multiple Listing Service data sheets regarding the comparables for issues of condition/updates. The appellant calculated that the average sales price of her comparables was \$82,866 and \$68.30 per square foot of living area, including land. The appellant reported the properties were on the market from 3 to 169 days.

The comparables sales were located within .7 of a mile from the subject property. Each comparable is a one-story dwelling of brick or aluminum siding exterior construction. The dwellings were 50 to 58 years old and range in size from 1,130 to 1,447 square feet of living area. Comparable #6 does not have a basement, but the remaining comparables have full or partial basements, four of which include finished area. Each comparable has central air conditioning. Two of the comparables have a fireplace. Five of the comparables have a one-car or a two-car garage. These comparables sold between April 2011 and September 2012 for price ranging from \$69,900 to \$98,000 or from \$48.30 to \$83.05 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$26,000 which would reflect a market value of approximately \$78,000 or \$76.02 per square foot of living area, including land.

¹ The appellant reported the subject has central air conditioning and a fireplace although the assessing officials do not report either of these amenities as features of the subject dwelling on the property record card.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,330. The subject's assessment reflects a market value of \$99,940 or \$97.41 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 data from the township assessor. Purportedly five of the appellant's comparable sales were set forth in a grid analysis; however, only appellant's comparable #4 appeared in the spreadsheet and the remaining properties were not provided by the appellant before the Property Tax Appeal Board.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables and one comparable sale. As the Board finds the equity data is not responsive to the appellant's overvaluation argument, this data will not be further considered on this record. The comparable is a one-story frame dwelling that is identical in age to the subject. The home contains 1,251 square feet of living area and has a full basement, a fireplace and an attached 440 square foot garage. The comparable sale occurred in May 2010 for \$135,000 or \$107.91 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted that the board of review did not properly consider the comparables presented before the Property Tax Appeal Board which differ from the comparables presented before the board of review at the local appeal. She also noted that the board of review did not provide any supporting documentation for their selected comparables to establish condition/updates/rehabs, etc. The appellant also argued that sales from 2010 or older should not be analyzed for a 2012 assessment, especially when more recent sales are available. Lastly, the appellant contended that equity data was not responsive to her overvaluation appeal.

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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to board of review comparable sale #1 which occurred in May 2010, a date remote in time to the valuation date 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 also given reduced weight to appellant's comparable #6 as the dwelling lacks a basement and a garage which are each features of the subject dwelling. The Board has also given reduced weight to appellant's comparables #1 and #5 due to their slightly larger dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #4. These three most similar comparables sold between April 2011 and April 2012 for prices ranging from \$80,000 to \$98,000 or from \$69.93 to \$83.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$99,940 or \$97.41 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. Based on this evidence the Board finds a reduction in the subject's total assessment commensurate with the appellant's request 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.

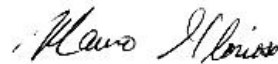
Chairman



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.