



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

APPELLANT: Marie MacDonald  
DOCKET NO.: 13-02365.001-R-1  
PARCEL NO.: 06-25-176-021

The parties of record before the Property Tax Appeal Board are Marie MacDonald, the appellant, by Jerri K. Bush, Attorney at Law, 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:** \$ 6,935  
**IMPR.:** \$ 26,395  
**TOTAL:** \$ 33,330

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 2013 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 frame dwelling that contains 1,176 square feet of living area. The dwelling was built in 1920, but was renovated in 2011 after its sale. Features include a partial finished basement, central air conditioning and a 240 square foot garage. The subject property

has a 7,500 square foot site. The subject property is located in Elgin Township, Kane County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located from .08 a mile to 1.3 miles from the subject. The comparables had varying degrees of similarity when compared to the subject in design, age, size, and features. The comparables' land sizes were not disclosed. They sold from May 2012 to August 2013 for prices ranging from \$21,500 to \$47,000 or from \$23.63 to \$50.27 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$33,330 was disclosed. The subject's assessment reflects an estimated market value of \$100,060 or \$85.09 per square foot of living area including land when applying Lake County's 2013 three-year average median level of assessment of 33.24%. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted five comparable sales. The evidence was prepared by the Elgin Township Assessor. The comparables were located in South Elgin like the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, size, and features. They sold from February 2010 to September 2012 for prices ranging from \$88,000 to \$121,000 or from \$92.00 to \$152.00 per square foot of living area including land.

In a letter addressing the appeal, the assessor indicated the appellant's comparables are located in the lower east side of Elgin, where properties have had numerous problems with water back-ups. The assessor argued the market for properties in lower east Elgin are not the same as the location of the subject property. The assessor also argued South Elgin was not hit as hard with foreclosures and has a stable market. The assessor noted the subject is located by a new Jr. High School and High School that has helped maintain property values. Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **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 did not meet this burden of proof.

The parties submitted 11 suggested comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables. These comparables are not located in close proximity to the subject. The township assessor indicated the comparables are located in an inferior market location, which was not refuted by the appellant. Additionally, the appellant failed to provide the land sizes for the comparables, which further detracts from the weight of the evidence. The Board also gave diminished weight to comparables #1 and #2 submitted by the board of review. These comparables sold in 2010, which are less reliable indicators of market value as of subject's January 1, 2013 assessment date. The Board finds the remaining three comparables submitted by the board of review are more similar when compared to the subject in location, land area, design, age, size and most features. They sold from May to September of 2012 for prices ranging from \$88,000 to \$121,000 or from \$92.00 to \$120.00 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$100,060 or \$85.09 per square foot of living area including land, which falls below the range established by the most similar comparable sales contained in this record on a per square foot basis. Based on this analysis, the Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence contained in this record. Therefore, no 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



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Member



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Member



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Acting Member



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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: December 18, 2015



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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.