



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

APPELLANT: Jerry Rhodes  
DOCKET NO.: 13-02389.001-R-1  
PARCEL NO.: 12-04-102-174

The parties of record before the Property Tax Appeal Board are Jerry Rhodes, 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:** \$6,368  
**IMPR.:** \$47,056  
**TOTAL:** \$53,424

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 residential condominium unit of frame and brick exterior construction with 1,592 square feet of living area. The building was constructed in 2002. Features of the unit include a concrete slab foundation, central air conditioning and a two-car garage. The property is located in Geneva, Geneva Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales. The comparables sold between July 2012 and March 2014 for prices ranging from \$110,000 to \$175,000 or from \$75.03 to \$119.37 per square foot of living area, including land. Based on this evidence the appellant requested a total assessment of \$45,662 which would reflect a market value of approximately \$137,000 or \$86.06 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 \$53,424. The subject's assessment reflects a market value of \$160,384 or \$100.74 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a two-page letter prepared by Denise D. LaCure, Geneva Township Assessor, along with property record cards and a spreadsheet of both parties' comparables. According to the assessor, all of the comparable properties are located in the same condominium development as the subject property. Moreover, she reported that all of the properties are similar in age, size, design, features and amenities, except that eight of the comparables have a prefab fireplace, which is not a feature of the subject.

As to the appellant's comparable properties, the assessor reported that #1 was a short sale which is "considered," but would carry less weight than an arm's length sale; #3 was a foreclosure conveyed by Sheriff's Deed; #4 was not advertised prior to sale; and, finally, #6 and #7 were conveyed by Special Warranty Deeds which are excluded from sales ratio studies and should be given little weight. The assessor reported the average sale price of all comparables, including compulsory sales, was \$104.76 per square foot of living area, including land. In contrast, she reported the average sales price of the arm's length sales transactions was \$114.84 per square foot of living area, including land.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparable sales. The comparables sold between November 2011 and September 2014 for prices ranging from \$165,000 to \$185,000 or from \$103.64 to \$122.78 per square foot of living area, including land.

**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 and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 13 comparables sales of similar condominium units to the subject property. The Board has given no weight to appellant's comparable #4 which was reportedly not advertised on the open market prior to the sale transaction. The Board has also given reduced weight to the comparables with a fireplace amenity, which is not a feature of the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #7 along with board of review comparable sales #2 and #3. These four most similar comparables sold for prices ranging from \$93.45 to \$119.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$100.74 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.

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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: February 19, 2016



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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.