



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

APPELLANT: Joan A. Watkins
DOCKET NO.: 13-02397.001-R-1
PARCEL NO.: 02-06-160-011

The parties of record before the Property Tax Appeal Board are Joan A. Watkins, 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 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: \$14,665
IMPR.: \$27,965
TOTAL: \$42,630

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 dwelling of frame construction with 1,422 square feet of living area. The duplex dwelling was constructed in 2004. Features of the home include central air conditioning and an attached 420 square foot garage. The property has a .13-acre site and is located in Huntley, Rutland 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 each of which is described as a one-story frame dwelling. The homes range in size from 1,154 to 1,210 square feet of living area and feature central air conditioning and a two-car garage. The comparables sold between June 2012 and March 2013 for prices ranging from \$93,000 to \$105,000 or from \$78.15 to \$90.99 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$33,163 which would reflect a market value of approximately \$99,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,294. The subject's assessment reflects a market value of \$147,986 or \$104.07 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 support of its contention of the correct assessment the board of review submitted a memorandum and data prepared by the Rutland Township Assessor. In the memorandum, the assessor noted the last purchase of the subject property was in May 2010 for a price of \$163,000 and the current 2013 assessment reflects a market value that is less than the 2010 purchase price.

As to the appellant's comparable sales, the assessor reported that comparables #2, #4 and #6 are triplex dwellings and comparables #1, #3 and #5 are sixplex dwellings whereas the subject is a duplex dwelling. In support of the subject's current assessment, the township assessor provided a grid analysis of three comparable sales of duplex properties. Each comparable is a one story frame or frame and masonry dwelling that was built in 2006 or 2008. The comparables each contain 1,422 square feet of living area and feature central air conditioning and a 420 square foot garage. The properties sold between April 2010 and December 2011 for prices ranging from \$157,500 to \$211,320 or from \$110.76 to \$148.61 per square foot of living area, including land.

Based on this evidence and argument, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine comparable sales to support their respective positions. Both parties' comparables consist of single units in either duplex, triplex or sixplex buildings that were similar in location, age, size and/or features to the subject dwelling. The Board finds the best evidence of market value to be the appellant's comparable sales which occurred more proximate in time to the assessment date at issue of January 1, 2013. These most similar comparables, which were slightly smaller than the subject, sold between June 2012 and March 2013 for prices ranging from \$93,000 to \$105,000 or from \$78.15 to \$90.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$147,986 or \$104.07 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board has given reduced weight to the board of review comparables which sold in 2010 and 2011, dates less proximate in time to the assessment date at issue and therefore less likely to be indicative of the subject's estimated market value.

Based on this evidence the Board finds a reduction in the subject's assessment is 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

K. L. Fan

Mario Alvarez

Member

Member

JR

Member

Acting Member

Robert Hoffmann

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

A. Proctor

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.