



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

APPELLANT: Jerry Rhodes  
DOCKET NO.: 13-02406.001-R-1  
PARCEL NO.: 09-32-130-014

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:** \$17,572  
**IMPR.:** \$33,956  
**TOTAL:** \$51,528

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 two-story residential condominium unit in a building of frame construction. The condominium unit has 1,546 square feet of living area and the building was constructed in 2001. Features of the unit include a concrete slab foundation, central air conditioning and a 406 square foot garage. The property is located in St. Charles, St. Charles Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in close proximity to the subject. The comparables range in size from 1,462 to 1,868 square feet of living area. These properties sold between February 2012 and June 2013 for prices ranging from \$120,000 to \$140,000 or from \$71.20 to \$84.82 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$42,829 which would reflect a market value of approximately \$128,487 or \$83.11 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 \$51,528. The subject's assessment reflects a market value of \$154,692 or \$100.06 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 letter from Colleen Lang, St. Charles 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 subdivision and are highly similar as to age, condition, quality of construction and general amenities. She noted appellant's comparables #3 and #4 differ in size from the subject and appellant's comparable #4 and board of review comparable #3 have full basements. Lange also stated, "sale transactions of all four of the appellants' comparables were compulsory; comparable #3 did transfer again in May, 2013 . . ." for a sale price of \$176,000 or \$94.22 per square foot of living area, including land. The attached listing data sheet for the re-sale of comparable #3 states, in pertinent part, the property has been recently remodeled with new paint, flooring, new light fixtures and new tile backsplash.

The board of review through the township assessor submitted information on four comparable sales. The comparables sold between May 2012 and November 2013 for prices ranging from \$158,500 to \$176,500 or from \$102.52 to \$114.17 per square foot of living area, including land, where comparable #3 sold both in May 2012 and in November 2013.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the assessor's contention that appellant's comparables were "compulsory sales," the Property Tax Appeal Board finds that Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Furthermore, Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Therefore, based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider compulsory sales in revising and correcting the subject's assessment.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of

similarity to the subject property. The Board has given reduced weight to appellant's comparable #4 and board of review comparable #3 which differ in foundation when compared to the subject dwelling that does not have a basement like these properties and appellant's comparable #4 is also larger than the subject unit. Similarly, the Board has given reduced weight to appellant's comparable #3 as this property is larger than the subject condominium unit.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #1, #2 and #4. These five most similar comparables sold between February 2012 and November 2013 for prices ranging from \$120,000 to \$159,500 or from \$77.62 to \$103.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$154,692 or \$100.06 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

*K. L. Fan*

*Mario Alvarez*

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Member

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Member

*JR*

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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*

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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.