



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

APPELLANT: Jerry Rhodes
DOCKET NO.: 13-02407.001-R-1
PARCEL NO.: 09-35-384-025

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: \$10,959
IMPR.: \$40,362
TOTAL: \$51,321

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 1,488 square feet of living area and the building was constructed in 1994. Features of the unit include a concrete slab foundation, central air conditioning, a fireplace and a 388 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 nine comparable sales located in close proximity to the subject. The comparables range in size from 1,304 to 1,488 square feet of living area. These properties sold between January 2012 and June 2013 for prices ranging from \$117,000 to \$149,000 or from \$78.63 to \$112.20 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$44,496 which would reflect a market value of approximately \$133,488 or \$89.71 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 \$51,321. The subject's assessment reflects a market value of \$154,071 or \$103.54 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 Diane Hemmingsen, Chief Residential Deputy Assessor of the St. Charles Township Assessor's Office, along with property record cards and a spreadsheet of both parties' comparables. According to the deputy assessor the subject is a larger, highly desirable end-unit with a two-car garage, superior to the interior units, which are 184 square feet smaller than the subject and have only a one-car garage. Furthermore, the subject has a fireplace and only appellant comparable #7 and board of review comparable #2 do not have fireplaces.

The board of review through the township assessor submitted information on three comparable sales. Each comparable is described as an end-unit that contains 1,488 square feet of living area. The comparables sold between April 2013 and March 2014 for prices ranging from \$155,000 to \$180,000 or from \$104.17 to \$120.97 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve 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 comparables #2, #3, #4, #5, #7 and #9 which differ in location within the building design as interior units and which are each smaller than the subject unit.

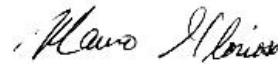
The Board finds the best evidence of market value to be appellant's comparable sales #1, #5 and #8 along with the board of review comparables. These six most similar comparables in size and end-unit location sold between January 2012 and March 2014 for prices ranging from \$117,000 to \$180,000 or from \$78.63 to \$120.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$154,071 or \$103.54 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.

Chairman



Member



Member



Member

Acting 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: February 19, 2016



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.