



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

APPELLANT: Dorothy Pastorelli
DOCKET NO.: 13-02437.001-R-1
PARCEL NO.: 02-13-474-002

The parties of record before the Property Tax Appeal Board are Dorothy Pastorelli, the appellant, 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: \$20,943
IMPR.: \$118,863
TOTAL: \$139,806

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 single-family dwelling of frame and masonry exterior construction with 3,920 square feet of living area.¹ The dwelling was constructed in 2012. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached four-car garage of 968 square feet of building area. The property is located in Gilberts, Rutland Township, Kane County.

¹ The appellant reported a dwelling size of 3,800 square feet, but the board of review presented a copy of the subject's property record card which depicted a dwelling size of 3,920 square feet of living area. As the appellant provided no basis for the smaller stated size, the Board finds the board of review presented the best evidence of the subject's dwelling size.

The appellant contends overvaluation as the basis of the appeal. The appellant also submitted a brief noting that the subject property was purchased in August 2012 for \$426,570. The appellant reports an appraisal prepared for a mortgage did not value the home at the purchase price. The appraisal conclusion was reportedly \$413,000. A copy of the appraisal was not submitted with this appeal.

The appellant further reported that she is a Realtor with knowledge of local current market conditions. The appellant contends the subject was worth \$399,900 and if it were to sell "now," it would sell for \$350,000. (The appellant's appeal was postmarked on March 12, 2014).

In support of the overvaluation argument as of the assessment date at issue of January 1, 2013, the appellant submitted information on a total of six comparable sales. The appellant placed information on four of the comparables in the Section V grid analysis of the Residential Appeal petition and repeated those four properties along with the addition of two comparables in a separate landscape grid analysis that was attached to the appeal. For ease of reference the landscape document with all six comparables will be analyzed herein.

The comparable properties are located in the same subdivision as the subject. The comparable parcels range in size from .22 to .95 of an acre and are improved with two-story dwellings of frame and masonry construction. The homes were built between 2009 and 2012 and range in size from 3,846 to 3,920 square feet of living area. Each comparable has an unfinished basement, central air conditioning, a fireplace and a three-car or a four-car garage. The properties sold between November 2010 and December 2012 for prices ranging from \$340,000 to \$471,018 or from \$87.90 to \$121.77 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$111,943 which would reflect a market value of approximately \$335,829 or \$85.67 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 \$139,806. The subject's assessment reflects a market value of \$419,712 or \$107.07 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 information gathered by the Rutland Township Assessor's Office on three comparable sales. The comparables are located in the subject's subdivision with "standard" size parcels that are improved with two-story dwellings of frame and masonry construction. The homes were

built between 2010 and 2013 and contain either 3,861 or 3,920 square feet of living area. Features include unfinished basements, central air conditioning and two of the comparables have a fireplace. Each of the comparables have a garage ranging in size from 695 to 1,286 square feet of building area. The comparables sold between August 2010 and December 2012 for prices ranging from \$408,335 to \$481,777 or from \$105.76 to \$122.90 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended that sale prices over the last 3 years have declined. The appellant also contended that the subject dwelling contains 3,800 square feet of living area, but again provided no evidence of exterior measurements to support this contention. Appellant further argued that the subject property is not worth the purchase price of \$426,570 that was paid in August 2012. As part of the rebuttal submission, the appellant presented a document outlining nine sales that occurred between July 2008 and December 2012 for prices ranging from \$340,000 to \$423,805 with a reported average sale price of \$389,599 "in the last 24 - 36 months since purchase." An additional page was submitted reflecting average sales prices for 2013-2014 of \$273,700.

The data with additional sales information did not include details of the respective properties and the Board further finds that pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the additional sales data submitted by appellant in conjunction with her rebuttal argument.

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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to sales that occurred on dates remote in time to the valuation date at issue of January 1,

2013. Therefore, the Board has given reduced weight to appellant's comparables #1 through #4 along with board of review comparable #3 as these sales occurred in 2010 or 2011. The Board finds the best evidence of market value to be appellant's comparable sales #5 and #6 along with board of review comparable sales #1 and #2. These four comparables have varying degrees of similarity to the subject dwelling and sold between January and December 2012 for prices ranging from \$340,000 to \$423,805 or from \$87.90 to \$108.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$419,712 or \$107.07 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



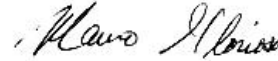
Member




Member



Member



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: March 18, 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.