



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

APPELLANT: Peter & Helena Faith
DOCKET NO.: 13-02558.001-R-1
PARCEL NO.: 09-09-253-004

The parties of record before the Property Tax Appeal Board are Peter & Helena Faith, the appellants, 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: \$32,308
IMPR.: \$84,467
TOTAL: \$116,775

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 dwelling of frame construction with 2,954 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 660 square foot garage. The property has a 61,855 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales. Based on this evidence, the appellants requested a total assessment of \$76,659 which would reflect a market value of approximately \$230,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,775. The subject's assessment reflects a market value of \$350,570 or \$118.68 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 and documentation prepared by Diane Hemmingsen, Chief Residential Deputy Assessor with the St. Charles Township Assessor's Office. In the memorandum, she reported that much of the appellants' grid analysis data was incorrect based on the assessor's data. Furthermore, Hemmingsen argued that comparables #1 and #2 of the appellants were located in "inferior, much less desirable neighborhood on the east side of the Fox River in Fox River Heights." She further argued the comparables have smaller lots than the subject; the quality of construction of comparable #1 was inferior to the subject and the dwelling lacks a basement which is a feature of the subject. Hemmingsen also contended that comparable #2 "sold through a distressed short sale" and comparable #3 is in a neighborhood dissimilar to the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on seven comparable sales, three of which were located in the subject's subdivision. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellants' comparable properties which were located distant from the subject with differing characteristics according to the assessing officials; these contentions were not disputed by the appellants through the submission of any rebuttal evidence. Similarly, the Board has given reduced weight to board of review comparables #2, #5, #6 and #7 as these properties are also located distant from the subject property based on the data presented by the township assessor.

The Board finds the best evidence of market value to be board of review comparable sales #1, #3 and #4. These most similar comparables sold between May 2013 and July 2014 for prices ranging from \$363,000 to \$426,500 or from \$111.62 to \$148.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$350,570 or \$118.68 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis and below the range in terms of overall value. Giving due consideration to the age, size and/or features of the subject property in comparison to these three most similar comparables, 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



Acting 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: 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.