



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

APPELLANT: Carol M. Ritthamel
DOCKET NO.: 13-02559.001-R-1
PARCEL NO.: 09-02-107-007

The parties of record before the Property Tax Appeal Board are Carol M. Ritthamel, 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: \$22,723
IMPR.: \$67,268
TOTAL: \$89,991

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 dwelling of frame construction with 3,116 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 506 square foot garage. The property has a 9,574 square foot site and is located in South Elgin, 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 six comparable sales located from .2 of a mile to 2.3-miles from the subject property. The comparables consist of two-story brick, frame or frame and brick dwellings that range in size from 2,500 to 3,311 square feet of living area as reported by the appellant. The dwellings have full or partial basements, five of which have finished basement area. Each home has central air conditioning and five comparables have a fireplace. The properties also have two-car or three-car garages as reported by the appellant. The properties sold between February 2012 and July 2013 for prices ranging from \$186,500 to \$258,000 or from \$68.41 to \$88.00 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$76,659 which would reflect a market value of approximately \$230,000 or \$73.81 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 \$89,991. The subject's assessment reflects a market value of \$270,162 or \$86.70 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 Colleen Lang, St. Charles Township Assessor. She reported that much of the data reported by the appellant in the Section V grid analysis of the appeal petition was incorrect. Additionally, Lang contended that appellant's comparables #1, #2 and #3 were located in Elgin Township and were not in the subject's subdivision.

As reported by the assessor, the appellant's comparables were built between 1992 and 2006. The homes consist of three, part one-story and part two-story dwellings and three, two-story dwellings. The homes range in size from 2,501 to 3,328 square feet of living area. Each comparable has a basement, three of which have finished basement area. Each home has central air conditioning, a fireplace and a garage ranging in size from 460 to 692 square feet of building area. Due to slight variances in dwelling size, the assessor reported the sale prices range from \$68.06 to \$87.17 per square foot of living area, including land.

In support of its contention of the correct assessment the board of review through the township assessor's office submitted information on five comparable sales located in the same subdivision as the subject property. The comparables consist of two-story frame or frame and brick dwellings that were built between 1999 and 2001. The homes range in size from 2,763 to 2,932 square feet of living area and feature basements, one of which is a walkout style and one of which has finished area. Each home has central air conditioning, a fireplace and a garage ranging in size from 450 to 468 square feet of building area. These properties sold between September 2011 and July 2014 for prices ranging from \$268,000 to \$294,000 or from \$91.62 to \$100.27 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 eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #3 as these properties are more distant from the subject property, also being located in Elgin Township. The Board has also given reduced weight to board of review comparables #3 and #4 as these homes differ from the subject in basement finish and walkout basement features; comparable #3 also sold in 2011, a date more remote in time to the assessment date at issue of January 1, 2013.

The Board finds the best evidence of market value to be appellant's comparable sales #4, #5 and #6 along with board of review comparable sales #1, #2 and #5. These six most similar comparables sold between March 2012 and July 2014 for prices ranging from \$226,500 to \$280,000 or from \$68.06 to \$96.71 per

square foot of living area, including land. The subject's assessment reflects a market value of \$270,162 or \$86.70 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.