



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

APPELLANT: Michael Parsons
DOCKET NO.: 13-02560.001-R-1
PARCEL NO.: 09-24-451-011

The parties of record before the Property Tax Appeal Board are Michael Parsons, 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: \$30,297
IMPR.: \$87,194
TOTAL: \$117,491

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 and brick construction with 3,082 square feet of living area. The dwelling was constructed in 1990. Features of the home include a partial unfinished basement, central air conditioning,

a fireplace and a 651 square foot garage. The property has a 16,379 square foot site and 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 seven comparable sales reported to be from 2 to 7.7 miles from the subject property. The comparables consist of two-story frame, brick or frame and brick dwellings. Six of the comparables are reported to range in size from 2,758 to 3,980 square feet of living area; no dwelling size was reported for comparable #3. The homes have full or partial basements, three of which have finished areas. Each home has central air conditioning and six of the comparables have a fireplace. The properties have a two-car or a three-car garage. Six of the properties sold between June 2012 and August 2013; no date of sale was reported for comparable #4. The sales prices ranged from \$250,000 to \$310,000.

Based on this evidence, the appellant requested a total assessment of \$99,990 which would reflect a market value of approximately \$300,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,491. The subject's assessment reflects a market value of \$352,720 or \$114.45 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. She reported that none of the appellant's comparables are located in the subject's neighborhood and only two are located on the east side of St. Charles. Hemmingsen also contended that appellant's comparables #1 and #2 were far inferior to the subject. She also reported that two of the appellant's comparables had subsequent sales as compared to what the appellant reported. Those two sales for comparable #3 and #7 occurred in November 2012 and September 2013 for prices of \$515,000 and \$570,000.

In support of its contention of the correct assessment the board of review through the township assessor's office submitted information on six comparable sales, four of which were located

in the same subdivision as the subject property. The comparables consist of two-story stucco or frame and brick dwellings that were built between 1988 and 1997. The homes range in size from 2,320 to 3,374 square feet of living area and feature full or partial basements, four of which have finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 724 square feet of building area. These properties sold between March 2012 and April 2013 for prices ranging from \$327,000 to \$387,000 or from \$112.67 to \$140.95 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 at total of 13 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which were each distant from the subject property. The Board has also given reduced weight to board of review comparable #4 due to is smaller dwelling size and to board of review comparables #5 and #6 for their differing locations.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3. These most similar comparables sold between May and December 2012 for prices ranging from \$333,000 to \$365,000 or from \$112.67 to \$121.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$352,720 or \$114.45 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. 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

K. L. Fan

Mark Morris

Member

Member

JR

Member

Acting Member

Robert Steffen

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

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.