



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

APPELLANT: Jerry Rhodes
DOCKET NO.: 13-02570.001-R-1
PARCEL NO.: 08-11-200-011

The parties of record before the Property Tax Appeal Board are Jerry Rhodes, the appellant,¹ 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: \$21,416
IMPR.: \$66,897
TOTAL: \$88,313

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 split-level dwelling of frame and brick exterior construction with 1,543 square feet of living area. The dwelling was constructed in 1979. Features of the home include a finished walkout-style basement, central air conditioning, a fireplace and an attached 609 square foot garage. The property is located in St. Charles, Campton Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information

¹ By a filing dated March 16, 2016, Attorney Jerri K. Bush withdrew as counsel for the appellant.

on nine comparable sales located within 5.5-miles of the subject property. The comparables are a bi-level, four, 1.5-story, and four, split-level style dwellings of frame or frame and brick construction. Eight of the homes range in size from 1,278 to 2,325 square feet of living area; no size was reported for comparable #8. Eight of the comparables have a basement; each property has central air conditioning; eight comparable have a fireplace; and each has a one-car, two-car or a four-car garage. The properties sold between May 2012 and September 2013 for prices ranging from \$161,000 to \$230,000 or for eight of the comparables from \$85.16 to \$170.62 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$66,660 which would reflect a market value of approximately \$199,980.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,313. The subject's assessment reflects a market value of \$265,125 or \$171.82 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 data gathered by the township assessor. The assessor purported to place the appellant's comparable properties in a grid analysis. The four comparables set forth in that grid were not presented by the appellant to the Property Tax Appeal Board. Moreover there is an assessor memorandum asserting that the appellant's comparables were short sales or foreclosures. The Board has given this assertion no weight as it is not clear that the assessor actually reviewed the appellant's evidence presented before the Property Tax Appeal Board.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales. The comparables are split-level dwellings of frame or frame and brick construction that were built between 1973 and 1988. The homes range in size from 1,464 to 1,582 square feet of living area and feature finished basements, three of which are walkout-style. Three of the homes have central air conditioning and each has a fireplace and a garage ranging in size from 480 to 576 square feet of building area. The properties sold between June 2011 and June 2013 for prices ranging from \$248,000 to \$275,000 or from \$169.40 to \$173.89 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, former counsel for the appellant argued that the board of review failed to report the proximity of its

comparables to the subject dwelling and therefore its evidence should be given reduced weight.

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 13 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 as this dwelling is significantly larger than the subject dwelling. The Board has also given reduced weight to appellant's comparable #8 since there was no dwelling size reported for this property making analysis of its similarity or dissimilarity to the subject dwelling impossible on this critical missing fact.

The Board has also given reduced weight to board of review comparables #2 and #3 as these sales occurred in 2011, dates more remote in time to the valuation date at issue of January 1, 2013 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #4, #5, #6 and #8 along with board of review comparable sales #1 and #4. These most similar comparables sold between May 2012 and September 2013 for prices ranging from \$161,000 to \$275,000 or from \$108.50 to \$173.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$265,125 or \$171.82 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.