



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

APPELLANT: David Lockhart  
DOCKET NO.: 13-02571.001-R-1  
PARCEL NO.: 08-15-400-003

The parties of record before the Property Tax Appeal Board are David Lockhart, the appellant,<sup>1</sup> and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$20,451  
**IMPR.:** \$118,881  
**TOTAL:** \$139,332

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 one-story dwelling, with a loft, of frame and stone exterior construction with 2,936 square feet of living area. The dwelling was constructed in 2010 on the foundation of a home that was demolished in 2008. Features of the home include a full basement, central air conditioning, a fireplace, a 660 square foot garage and a 3,356 square foot frame barn. The property has a 3.63-acre site and 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 on four comparable sales located from .9 to 4.5-miles from the subject property. As set forth in the attached Multiple Listing Service data sheets, the parcels range in size from .53 of an acre to 2.75-acres of land area and are improved with one-story log,

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<sup>1</sup> Attorney Jerry K. Bush withdrew her appearance as counsel for the appellant by a filing dated March 16, 2016.

brick, stone and cedar or brick and stone dwellings that were between 16 and 30 years old.<sup>2</sup> The homes range in size from 2,481 to 2,691 square feet of living area and feature full or partial basements, two of which have finished areas. Each home has central air conditioning, one to three fireplaces and a two-car to a four-car garage. The properties sold between January 2012 and June 2013 for prices ranging from \$250,000 to \$287,000 or from \$96.66 to \$108.88 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$86,675 which would reflect a market value of approximately \$260,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,332. The subject's assessment reflects a market value of \$418,289 or \$142.47 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 memorandum and data prepared by the Campton Township Assessor's Office. The assessor placed five comparables in a grid analysis entitled "Taxpayer Comparables"; none of these properties were the comparables presented by the appellant 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 five comparable sales. The parcels range in size from 1.76 to 3.76-acres of land area and are improved with a 1.5-story, a part one-story and part two-story and three, one-story brick, frame or brick and frame dwellings that were built between 1961 and 1997. The homes range in size from 1,742 to 3,050 square feet of living area. Four of the comparables have basements, one of which is a walkout-style and three of which have finished areas. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 975 square feet of building area. One comparable has a 1,218 square foot barn and one has a 1,728 square foot stable. The properties sold between June 2012 and July 2013 for prices ranging from \$256,000 to \$470,000 or from \$146.96 to \$173.82 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 evidence failed to report the proximity of the properties to the subject and should, therefore, be given little weight in the Board's analysis.

### **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

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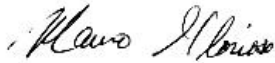
<sup>2</sup> All ages for the dwellings were presented as "ranges" at the low end being 16-20 and at the high end 26-30.

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 each of the appellant's comparables due to differences in lot size, age and/or outbuilding differences. The Board has also given reduced weight to board of review comparables #1, #2 and #3 as these homes are substantially smaller and older than the subject dwelling.

The Board finds the best evidence of market value to be board of review comparable sales #4 and #5. These most similar comparables sold in June 2012 and May 2013 for prices of \$470,000 and \$450,000 or for \$173.82 and \$147.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$418,289 or \$142.47 per square foot of living area, including land, which is below the best comparable sales in this record both in terms of overall value and on a square-foot basis, even though the subject has more land area than either of these comparable sales and a large barn. 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

DISSENTING: \_\_\_\_\_

### CERTIFICATION

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: June 24, 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.