



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

APPELLANT: Erik & Andrea Uppling
DOCKET NO.: 13-02574.001-R-1
PARCEL NO.: 03-27-232-022

The parties of record before the Property Tax Appeal Board are Erik & Andrea Uppling, the appellants,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: \$17,803
IMPR.: \$48,454
TOTAL: \$66,257

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 single-family dwelling of frame construction with 1,728 square feet of living area. The dwelling was constructed in 1896. Features of the home include a full basement, central air conditioning, a fireplace and a detached 360 square foot garage. The property is located in West Dundee, Dundee Township, Kane County.

The appellants contend overvaluation as the basis of the appeal citing both a recent purchase of the subject property and comparable sales evidence in support of this argument.

¹ By a filing dated March 16, 2016, Jerri K. Bush withdrew as counsel of record for the appellants.

In Section IV - Recent Sale Data, the appellants disclosed the subject property was purchased on January 12, 2011 for a price of \$182,500. The appellants reported the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service for 110 days. In further support of the transaction the appellants submitted a copy of the Multiple Listing Service data sheet depicting the property was sold as-is and a copy of the Listing & Property History Report depicting a two listings. One listing began in July 2010 with an asking price of \$206,900 followed by an asking price reduction to \$189,900 and then a second listing occurred in November 2010 with an asking price of \$184,900, before the property was sold.

The appellants also submitted information on three comparable sales located .2 of a mile from the subject. The comparables consist of two-story frame dwellings that range in size from 2,000 to 2,379 square feet of living area. Two of the comparables have a full basement, one of which has finished area. One comparable has central air conditioning; two comparables have a fireplace and each comparable has a two-car garage. The properties sold between February 2012 and February 2013 for prices ranging from \$102,000 to \$155,000 or from \$46.26 to \$77.50 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$42,429 which would reflect a market value of approximately \$127,287.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,257. The subject's assessment reflects a market value of \$198,910 or \$115.11 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.

The board of review submitted data prepared by the township assessor. The assessor noted that two of the sales presented by the appellants were foreclosures needing repair and/or rehabilitation and one comparable was much smaller than the subject dwelling. In the grid analysis of the appellants' comparables, #3 was reported to contain 1,248 square feet of living area, not 2,000 square feet as reported by the appellants.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located within .8 of a mile of the subject property. The comparables consist of two-story frame or brick dwellings that were built in 1901 or 1921. The homes range in size from 1,632 to 1,880 square feet of living area and feature basements, one of which has finished area. Each comparable has central air conditioning and a garage ranging in size from 396 to 484 square feet of building area. One of the comparables has a

fireplace. The properties sold between November 2012 and February 2014 for prices ranging from \$180,000 to \$265,000 or from \$110.29 to \$154.61 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.

In written rebuttal, former counsel for the appellants presented additional documentation concerning the subject dwelling and the board of review comparable properties. As to the subject, counsel submitted a Redfin printout concerning the sale. Similar documents were submitted for each of the board of review comparable properties noting brick exterior, rehabilitation and updating remarks.

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 Property Tax Appeal Board has given little weight to the purchase price of the subject property as the sale occurred in January 2011, a date two years prior 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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the appellants' comparables which differ substantially in dwelling size by being much larger or much smaller than the subject dwelling.

The Board finds the best evidence of market value to be the board of review comparable sales. These most similar comparables sold between November 2012 and February 2014 for prices ranging from \$180,000 to \$265,000 or from \$110.29 to \$154.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$198,910 or \$115.11 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.