



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

APPELLANT: Tim Ramseyer  
DOCKET NO.: 13-02586.001-R-1  
PARCEL NO.: 06-35-251-006

The parties of record before the Property Tax Appeal Board are Tim Ramseyer, the appellant,<sup>1</sup> 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:** \$8,642  
**IMPR.:** \$36,101  
**TOTAL:** \$44,743

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 1,666 square feet of living area. The dwelling was constructed in 1864. Features of the home include a full unfinished basement. The property has an 8,712 square foot site and is located in South Elgin, Elgin Township, Kane County.

The appellant contends overvaluation as the basis of the appeal based upon a recent purchase price of the subject property and four suggested comparable sales.

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

As to the recent purchase, the appellant submitted evidence in Section IV - Recent Sale Data of the appeal petition that the subject property was purchased on April 1, 2010 for a price of \$70,000. The appellant disclosed the property was purchased from the Deutsche Bank National, the parties to the transaction were not related and the property was sold using a sign, internet and/or auction. In further support of the sale transaction, the appellant submitted a copy of the Settlement Statement reiterating the purchase price and a settlement date of May 17, 2010 which also disclosed the payment of brokers' fees.

As to the comparable sales, the appellant submitted information on three comparable sales located within .9 of a mile of the subject property set forth in the Section IV grid analysis. These comparables consist of two-story frame dwellings. Two of the comparables contain 1,733 and 1,860 square feet of living area, respectively; no dwelling size was reported for comparable #1. Each comparable has a basement and one comparable has central air conditioning. One comparable has a fireplace and one comparable has a two-car garage. The properties sold between February 2013 and December 2013 for prices ranging from \$82,950 to \$118,000 or for comparables #2 and #3 for \$50.78 and \$63.44 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$23,331 which would reflect the subject's purchase price of \$70,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,743. The subject's assessment reflects a market value of \$134,323 or \$80.63 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, the board of review submitted data gathered by the township assessor and noted that on March 14, 2012, a mortgage of \$150,000 was taken out on the subject property "which is lower than the assessed value of the subject. We would request a copy of the appraisal for the loan."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales. The comparable parcels range in size from 6,534 to 18,513 square feet of land area and are improved with a 1.5-story, a part one-story and part two-story, and two, two-story frame dwellings that were built between 1900 and 1920. The comparables range in size from 1,460 to 2,016 square feet of living area. Each comparable has a basement, three comparables have central air conditioning and each comparable has a garage ranging in size from 396 to 768 square feet of building area. The properties sold between March 2010 and July 2013 for prices ranging from \$165,000 to \$236,000 or from \$85.00 to \$117.00 per square foot of living area, including land, rounded.

Based on this evidence, 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.

As to the sale of the subject property and board of review comparable #2, the Property Tax Appeal Board has given little weight to these sales prices as each occurred in 2010, a date 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 has also given reduced weight to appellant's comparable sale #1 as there is no dwelling size information making comparison to the subject property nearly impossible on a key component of the property.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sales #1, #3 and #4. These comparables have varying degrees of similarity to the subject with several being superior to the subject by having garages and/or central air conditioning that are not features of the subject property. These most similar comparables sold between September 2012 and December 2013 for prices ranging from \$88,000 to \$166,000 or from \$51.00 to \$113.00 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$134,323 or \$80.63 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.

*Mark Allison*

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Chairman

*DR*

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Member

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Member

*Robert Hoffmann*

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Member

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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: May 20, 2016

*Shertel*

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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.