



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

APPELLANT: Jeffrey A. Thompson
DOCKET NO.: 13-02587.002-R-1
PARCEL NO.: 03-15-406-002

The parties of record before the Property Tax Appeal Board are Jeffrey A. Thompson, the appellant,¹ 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: \$24,707
IMPR.: \$15,389
TOTAL: \$40,096

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 of frame construction with 1,020 square feet of living area. The dwelling was constructed in 1925. Features of the home include a full basement, central air conditioning, a fireplace and a 324 square foot garage. The property has a 17,860 square foot site and is located in Carpentersville, Dundee 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 located within 2.1-miles from the subject property. The comparables consist of one-story frame, stone or frame and stone dwellings. The homes range in size from 875 to 1,483 square feet of living area. Two of the

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

comparables have full basements, one of which has finished area; the remaining five comparables do not have a basement. Four of the dwellings have central air conditioning and two comparables each have a fireplace. Six of the comparable have one-car or two-car garages. Six of the properties sold between January 2012 and September 2012; no date of sale was reported for comparable #7. The comparables sold for prices ranging from \$42,050 to \$53,000 or from \$29.33 to \$57.14 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$16,665 which would reflect a market value of approximately \$49,995 or \$49.01 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,096. The subject's assessment reflects a market value of \$120,372 or \$118.01 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 and prepared by the Dundee Township Assessor's Office. The assessor contended that six of the appellant's comparable sales were located in a different subdivision, on the east side of the river, and in a subdivision with only two entrances and exits. The assessor stated, "This is not a good basis of comparison."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales "located in the same area as the Appellant [*sic*]." The comparables were located within .9 of a mile from the subject property. The comparables consist of one-story frame or masonry dwellings that were built between 1913 and 1960. The homes range in size from 1,025 to 1,096 square feet of living area. Two of the comparables have full basements with finished areas. One home has central air conditioning and one home has a fireplace. Each comparable has a garage ranging in size from 308 to 702 square feet of building area. The properties sold between May 2012 and November 2013 for prices ranging from \$110,000 to \$135,500 or from \$100.36 to \$132.20 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 a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to their distant locations from the subject property, differing foundations than the subject and/or lack of a garage amenity when compared to the subject. The Board has also given reduced weight to board of review comparable #1 as this dwelling is much newer, has brick exterior construction and lacks a basement.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #3. These most similar comparables sold in May 2012 and November 2013 for prices of \$110,000 and \$120,300 or for \$100.36 and \$117.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$120,372 or \$118.01 per square foot of living area, including land, which is slightly above the best comparable sales in this record and appears to be justified when giving due consideration to the subject's additional features of air conditioning and fireplace, when compared to board of review comparable #2 that is newer. 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: May 20, 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.