



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

APPELLANT: Don Kruse  
DOCKET NO.: 14-01598.001-R-1  
PARCEL NO.: 09-27-278-019

The parties of record before the Property Tax Appeal Board are Don Kruse, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$38,996  
**IMPR.:** \$118,930  
**TOTAL:** \$157,926

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 2014 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 and brick exterior construction with 3,749 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 682 square foot garage. The property has a 32,814 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an Exterior-Only Inspection Residential Appraisal Report prepared by Christopher Stewart, a Certified Residential Real Estate Appraiser. The client was identified as Fifth Third - ACAPS and the purpose of the appraisal was a refinance transaction. In estimating the market value of the subject property the appraiser developed the sales comparison approach

to value. Under the sales comparison approach to value the appraiser used four comparable sales and two listings to arrive at an estimated market value of \$460,000 as of May 1, 2014.

Based on this evidence the appellants requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,926. The subject's assessment reflects a market value of \$474,395 or \$126.54 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Kane County of 33.29% as determined by the Illinois Department of Revenue.

The board of review disclosed the appraiser's comparables #5 and #6 each sold in June 2014 for prices of \$459,000 and \$495,000 or \$119.38 and \$153.06 per square foot of living area, land included, respectively.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales identified by the St. Charles Township Assessor's Office improved with two-story single family dwellings. The dwellings ranged in size from 3,024 to 3,779 square feet of living area and were constructed from 1989 to 1994. The sales occurred from April 2013 to June 2014 for prices ranging from \$415,000 to \$585,000 or from \$137.24 to \$154.80 per square foot of living area, including land.

In rebuttal the appellant noted that the board of review's comparable sales were "raw, unadjusted" sales and no documentary evidence was submitted to prove that the sales were an "arms-length transaction."

### **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 Board finds that the appraiser did not make an interior inspection of the subject property to determine the condition and establish that the amenities were the same or different when compared to the comparable sales. Due to these facts, the Board gave little weight to the appraised value. However, the Board will examine the raw sales data contained in the appellant's appraisal.

The record contains 12 comparable sales for the Board's consideration. The Board gave little weight to the appraiser's comparable #1 based on its considerably larger dwelling size as reported by the board of review when compared to the subject. The Board gave little weight to the appraiser's comparable sales #2, #3, #4 and #6 along with the board of review comparable sale #6 based on their smaller dwelling sizes when compared to the subject. The Board finds the

best evidence of market value to be the appraiser's comparable sale #5 along with the board of review's comparable sales #1, #2, #3, #4 and #5. These six comparable sales have varying degrees of similarity in location, land size, age, dwelling size and/or features and sold for prices ranging from \$459,000 to \$585,000 or from \$119.38 to \$154.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$474,395 or \$126.54 per square foot of living area, including land, which is within the range established by the best comparable sales in the 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.



Chairman



Member



Member



Member



Acting 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: September 23, 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.