



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

APPELLANT: David Dopp
DOCKET NO.: 14-01767.001-R-1
PARCEL NO.: 09-24-477-012

The parties of record before the Property Tax Appeal Board are David Dopp, 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: \$32,997
IMPR.: \$121,319
TOTAL: \$154,316

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 2,924 square feet of living area. The dwelling was constructed in 1997. Features of the home include a 1,507 square foot basement with finished area, central air conditioning, a fireplace and a three-car garage that contains 704 square feet of building area. The property has a 13,878 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 information on three comparable sales located in the same subdivision and within .13 of a mile from the subject property.¹ The comparables are improved with two-story single family dwellings of frame exterior construction and were built in 1997 or 1999. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and

¹ The proximity to the subject was obtained from the board of review's grid analysis.

garages that contain from 444 to 724 square feet of building area. The dwellings range in size from 2,695 to 2,897 square feet of living area and have sites that range in size from 8,814 to 12,496 square feet of land area. The comparables sold from November 2012 to July 2013 for prices ranging from \$380,000 to \$415,000 or from \$131.17 to \$150.28 per square foot of living area, land included. Based on this evidence the appellant requested the subject's assessment be reduced \$138,564.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,316. The subject's assessment reflects a market value of \$463,551 or \$158.53 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.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales located in the same subdivision and within .33 of a mile from the subject property. The comparables are improved with two-story single family dwellings of brick and frame or brick, frame and stone exterior construction and were built from 1998 to 2002. Each comparable has a basement with three comparables having an English style basement and three comparables having finished area. Other features include central air conditioning, one or two fireplaces with one fireplace being double sided and garages that contain from 453 to 716 square feet of building area. The dwellings range in size from 2,668 to 3,269 square feet of living area and have sites that range in size from 9,936 to 17,629 square feet of land area. The comparables sold from May 2013 to June 2014 for prices ranging from \$432,000 to \$505,000 or from \$154.48 to \$168.37 per square foot of living area, land included. Based on this evidence the board of review requested the assessment be confirmed.

In written rebuttal, counsel for the appellant contended that the board of review's evidence is based on "raw and unconfirmed" comparable sales. Counsel stated that the board of reviews comparables #4 and #5 confirm the subject property was over-assessed in 2014. Counsel also asserted that the taxpayer objects to the board of review's comparable #1, #2 and #3 because these properties sold after the lien date of January 1, 2014.

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 eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1. This sale occurred in November 2012, which is less indicative of fair market value as of the subject's January 1, 2014 assessment date. The Board gave less weight to the board of review comparables #4 and #5 based on their unfinished basements when compared to the subject property having finished area in the basement.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with the board of review comparable sales #1, #2 and #3. These comparable sales had various degrees of similarity when compared to the subject in location, land size, living area, exterior construction, age and features. These most similar comparables sold for prices ranging from \$380,000 to \$500,000 or from \$131.17 to \$168.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$463,551 or \$158.53 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.



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:

October 21, 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.