



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

APPELLANT: Angela Bitner
DOCKET NO.: 14-02306.001-R-1
PARCEL NO.: 09-05-153-013

The parties of record before the Property Tax Appeal Board are Angela Bitner, the appellant; and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$29,997
IMPR.: \$116,988
TOTAL: \$146,985

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 brick and frame exterior construction with 3,448 square feet of living area.¹ The dwelling was constructed in 2003. Features of the home include a 1,843 square foot unfinished basement, central air conditioning, a fireplace and a three-car garage containing 788 square feet of building area. The property has a 13,852 square foot site and is located in Thornwood Sub, South Elgin, St. Charles Township, Kane County.

Angela and Shawn Bitner appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity of land and building as the bases of the appeal. In support of the inequity argument the appellant submitted information on four comparables. Angela Bitner testified that three comparables are located in Thornwood Sub and located across the

¹ The Property Tax Appeal Board finds the best evidence of size was presented by the board of review located on the property record card which contained a schematic diagram. The appellant's evidence did not include a diagram depicting the size of the subject.

street or next door to the subject property. Angela Bitner disclosed that the fourth comparable is located in Robin Glen Sub, Elgin Township an adjacent neighborhood and located less than 1 mile from the subject property. The comparables are improved with two-story single family dwellings of frame and brick exterior construction and range in age from 11 to 13 years old. Each comparable has a basement with two comparables having finished area and two comparables have an unknown for finished basement. Each comparable has central air conditioning, one fireplace and a three-car or four-car garage. The comparables range in size from 3,209 to 4,400 square feet of living area and have improvement assessments that range from \$91,057 to \$142,230 or from \$26.01 to \$37.35 per square foot of living area.²

The comparables submitted by the appellant are reported to have lots that range in size from 11,661 to 13,939 square feet of land area and have land assessments of \$23,407 or \$29,997 or from \$1.68 to \$2.57 per square foot of land area.³ The subject property has a land assessment of \$29,997 or \$2.17 per square foot of land area.

In support of the overvaluation argument the appellant disclosed that the comparables sold from September 2003 to June 2014 for sale prices ranging from \$395,000 to \$482,000 or from \$109.54 to \$137.50 per square foot of living area, land included.

The appellant requested that the subject's assessment be reduced based on the evidence submitted.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,653. The subject's assessment reflects a market value of \$458,555 or \$132.99 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 subject has an improvement assessment of \$122,656 or \$35.57 per square foot of living area and a land assessment of \$29,997 or \$2.17 per square foot of land area.

Representing the board of review was Chairman Kevin Schulenburg. Appearing as a witness for the board of review is St. Charles Township Assessor Diane Hemmingsen. The board of review submitted a grid analysis, property record cards and PTAX-203, Illinois Real Estate Transfer Declaration for the parties' comparables which were prepared by the township assessor's office.⁴

In support of its contention of the correct assessment the board of review submitted information on six equity comparables. The comparables are located in Thornwood Sub and located within .15 of a mile from the subject property. The comparables are improved with two-story single

² The appellant's grid analysis has incorrect living area and assessment per square foot for comparables #1 through #3. The correct amount of living area was obtained from the grid analysis submitted by the board of review. Comparables #1 through #3 range in size from 3,209 to 3,808 improvement assessments that range from \$91,057 to \$142,230 or \$37.29 and \$37.35 per square foot of living area.

³ The appellant's grid analysis had an incorrect total land square feet for comparables #1 through #3. The correct lot sizes range from 11,674 to 13,939 and range from \$1.68 to \$2.57 per square foot of land area. The size information was obtained from the board of review grid analysis and property record cards.

⁴ The appellant's comparable #4 was not included in the board of review's grid analysis based on its location in Elgin Township and the subject is located in St. Charles Township.

family dwellings of frame and brick exterior construction. The comparables were built from 2001 to 2003. Each comparable has a basement with two comparables having finished area and one comparable has an English style basement. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 710 to 801 square feet of building area. The comparables range in size from 3,316 to 3,614 square feet of living area and have improvement assessments that range from \$119,574 to \$141,544 or from \$35.57 to \$40.65 per square foot of living area.

The comparables submitted by the board of review are reported to have lots that range in size from 11,631 to 15,856 square feet of land area and have a land assessment of \$29,997 or \$32,997 or from \$1.89 to \$2.60 per square foot of land area.

In support of the overvaluation argument the board of review disclosed that four of the comparables sold from April 2013 to July 2014 for prices ranging from \$440,000 to \$611,000 or from \$130.60 to \$169.06 per square foot of living area, land included.

The board of review requested that the subject's assessment be confirmed.

Conclusion of Law

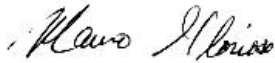
The appellant argued in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight sale comparables for the Board's consideration. The Board gave little weight to appellant's comparable #1 and #4. These comparables sold in June 2012 and September 2003, which is less indicative of fair market value as of the subject's January 1, 2014 assessment date, also comparable #4 is located in a different subdivision and township than the subject property. The Board gave less weight to the board of review comparable #1 due to its superior location by backing to the creek and comparable #4 based on its English style basement when compared to the subject. 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 #2 and #3. These comparables are similar in location, style, site size, age and other features, but three of the four comparables are superior to the subject based on a finished basement. These comparables sold for prices ranging from \$417,000 to \$462,000 or from \$114.62 to \$137.70 per square foot of living area, including land. The Board placed the greatest weight on the board of review's comparable #2 based on its unfinished basement like the subject property. This comparable sold for \$440,000 or \$130.60 per square foot, land included which is below both the subject's market value of \$458,555 or \$132.99 per square foot of living area, including land. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence.

Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds no further reduction in the subject's assessment is warranted.

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: _____

February 24, 2017



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.