



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

APPELLANT: Abel Mendez
DOCKET NO.: 14-02320.001-R-1
PARCEL NO.: 03-07-178-019

The parties of record before the Property Tax Appeal Board are Abel Mendez, 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: \$20,466
IMPR.: \$52,997
TOTAL: \$73,463

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 single-family dwelling of frame construction with 2,006 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement, central air conditioning and an attached 380 square foot garage. The property has a 9,583 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 four comparable sales located within .7 of a mile from the subject property. The comparables consist of two-story frame or frame and brick dwellings that were built in 2006. The homes contain either 2,184 or 2,450 square feet of living area and feature full basements, one of which has finished area. Each home has central air conditioning and three have one or two fireplaces. Each comparable has a garage of either 380 or 399 square

¹ Attorney Jerri K. Bush withdrew her appearance as counsel of record by a filing dated March 16, 2016.

feet of building area. The properties sold between February 2013 and August 2013 for prices ranging from \$175,000 to \$185,000 or from \$71.43 to \$84.71 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$61,236 which would reflect a market value of approximately \$183,708 or \$91.58 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 \$73,463. The subject's assessment reflects a market value of \$220,676 or \$110.01 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 response to the appeal, the board of review submitted a memorandum from the Dundee Township Assessor's Office. The assessor reported that the appellant provided four short sale comparables, two of which are 264 square feet larger than the subject dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located within .79 of a mile of the subject. The comparables consist of two-story frame dwellings that were built between 2006 and 2013. The homes range in size from 1,972 to 2,184 square feet of living area with full basements and central air conditioning. Three of the comparables each have a fireplace and each comparable has a 380 square foot garage. The properties sold between May 2013 and March 2014 for prices ranging from \$223,800 to \$265,000 or from \$112.16 to \$132.10 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, former counsel for the appellant contended that board of review comparable #3 was built in 2013 and was sold by the builder as new construction.

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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #3 as this property was newer than the subject property and was recently sold by the builder. The Board additionally notes that this comparable has a much larger land area than the subject property or other comparables in the record.

Therefore, the Board finds the best evidence of market value to be appellant's comparable sales along with board of review comparable sales #1, #2 and #4. These seven most similar comparables were built in 2006 or 2009 and range in size from 1,972 to 2,450 square feet of living area. These properties sold between February 2013 and March 2014 for prices ranging from \$175,000 to \$265,000 or from \$71.43 to \$132.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$220,676 or \$110.01 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.