



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

APPELLANT: David Lockhart
DOCKET NO.: 14-02340.001-R-1
PARCEL NO.: 15-26-231-017

The parties of record before the Property Tax Appeal Board are David Lockhart, 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:	\$1,538
IMPR.:	\$14,815
TOTAL:	\$16,353

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 is improved with a one-story dwelling of frame construction with 800 square feet of living area on a slab foundation. The dwelling was constructed in 1959. Features of the property also include a 280 square foot detached garage. The property is located in Aurora, Aurora Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a limited market analysis prepared by ProTaxAppeal that was dated February 26, 2015. The report was not signed nor were the credentials of the person(s) who prepared the report disclosed. The analysis was comprised of seven suggested comparable sales

¹ Attorney Jerri K. Bush withdrew her appearance on behalf of the appellant by a filing dated March 16, 2016.

of one-story frame dwellings located within .98 of a mile from the subject. The analysis did not disclose the subject or comparables' land size. The dwellings were built between 1952 and 1962. The homes range in size from 725 to 950 square feet of building area and five of the comparables have a garage. The properties sold from March 2013 to September 2014 for prices ranging from \$7,890 to \$35,000 or from \$9.11 to \$42.89 per square foot of living area, including land. The analysis included adjustments to the comparables for sale date, land, age, dwelling size and/or garage size. At the end of the analysis, data sources were listed as Assessor, County, MLS, Realist and Marshall & Swift. No evidence or explanation pertaining to the calculation of the adjustment amounts was submitted.

Based on the comparables' adjusted sale prices, the appellant requested the subject's assessment be reduced to reflect a market value of \$18,284 or an assessment of \$6,094.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,353. The subject's assessment reflects a market value of \$49,123 or \$61.40 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 and data prepared by the township assessor. In the memorandum, the assessor asserted that the appellant submitted six comparable sales, two of which were "Buyer real estate Inv. Trust," two of which were "Sheriff Sale" and one was a Fannie Mae sale. A grid analysis purported to reiterate the appellant's comparables; this spreadsheet set forth appellant's comparables #1 through #5 with no factual differences in characteristics or sale data.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales.² The comparables consist of one-story frame dwellings that were built in 1952 or 1955. The homes range in size from 1,040 to 1,073 square feet of living area. Two of the comparables feature basements, one comparable has central air conditioning, one has a fireplace, and two comparables each have a garage. The comparables sold between March 2011 and December 2013 for prices ranging from \$89,900 to \$110,000 or from \$86.44 to \$103.48 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.

In written rebuttal, former counsel for the appellant contended that the board of review failed to report the proximity of its comparables to the subject and thus, the data should be given reduced weight. Former counsel also stated appellant's comparables #4 and #5 were advertised prior to their sale; documentation attached were PTAX-203 Illinois Real Estate Transfer Declarations, each of which mark "yes" to the question whether the property was advertised and reflected the seller was the "Kane County Sheriff."

² The detailed data for comparable #3 was cut-off by the photocopier, but the appellant in rebuttal reiterated the comparable which provided the complete information.

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 board of review comparables #1 and #3 as these properties have full basements which is not a feature of the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sale #2. These most similar comparables sold between March 2011 and September 2014 for prices ranging from \$7,890 to \$93,000 or from \$9.11 to \$86.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$49,123 or \$61.40 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be justified when giving due consideration to adjustments and differences between the subject and comparables. 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: June 24, 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.