



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

APPELLANT: David Lockhart
DOCKET NO.: 15-00243.001-R-1
PARCEL NO.: 15-34-130-007

The parties of record before the Property Tax Appeal Board are David Lockhart, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$3,926
IMPR.: \$12,726
TOTAL: \$16,652

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2014 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2015 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 1.5-story dwelling of frame and masonry construction with 1,463 square feet of living area. The dwelling was constructed in 1924. Features of the home include a full basement and a detached 252 square foot garage. The property is located in Aurora, Aurora Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument submitted a grid analysis with information on five comparable sales located within 1.83 miles of the subject property. The comparables consist of a part 1.5-story and part 1-story and four, 1.5-story frame or frame and masonry dwellings that were built between 1922 and 1931. The dwellings range in size from 1,276 to 1,620 square feet of living area. Four of the comparables have basements, one has air conditioning and each has a detached garage ranging in size from 216 to 440 square feet

of building area. The properties sold between April 2014 and March 2015 for prices ranging from \$18,400 to \$50,000 or from \$12.17 to \$34.15 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$11,502 which would reflect a market value of approximately \$34,506 or \$23.59 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 \$27,723. The subject's assessment reflects a market value of \$83,177 or \$56.85 per square foot of living area, land included, when using the statutory level of assessment of 33.33%. (35 ILCS 200/9-145)

In response to the appeal, the board of review submitted a proposed assessment reduction by applying the Aurora Township equalization factor for 2015 of 1.0881% to the prior 2014 tax year decision of the Property Tax Appeal Board of \$23,405 for a new reduced assessment of \$25,467 for tax year 2015.

The appellant's counsel of record was informed of this proposed assessment reduction and rejected the offer. Counsel further noted that the board of review failed to file any other substantive evidence to support the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains five suggested comparable sales submitted by the appellant for consideration by the Property Tax Appeal Board along with the board of review's submission of a proposed assessment reduction to \$25,467 which would reflect a market value of \$76,409 or \$52.23 per square foot of living area, including land. The Board has given reduced weight to appellant's comparable #2 as this dwelling lacks a basement which is a feature of the subject dwelling. The Board has also given reduced weight to appellant's comparable #4 which has a part 1.5-story and part 1-story design which differs from the subject's design.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #5. These three most similar comparables sold in April 2014 or November 2014 for prices ranging from \$35,300 to \$50,000 or from \$21.79 to \$34.15 per square foot of living area, including land. In light of these most similar comparable sales in the record, the Board has also given reduced weight to the board of review's proposed assessment reduction that would result in an estimated market value for the subject of \$76,409 or \$52.23 per square foot of living area, including land, as there is no market evidence in the record to support this estimated market value for the subject property. The subject's 2015 assessment reflects a market value of \$83,177 or \$56.85 per square foot of living area, including land, and the board of review's proposed

assessment reduction to an estimated market value of \$76,409 or \$52.23 per square foot of living area, including land, are both above 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 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.