



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

APPELLANT: Melissa Pickert
DOCKET NO.: 15-00700.001-R-1
PARCEL NO.: 14-23-151-010

The parties of record before the Property Tax Appeal Board are Melissa Pickert, 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 **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: \$ 5,891
IMPR.: \$39,267
TOTAL: \$45,158

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kendall County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging 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 two-story dwelling of frame construction that has 1,441 square feet of living area. The dwelling was constructed in 2006. The home features central air conditioning and a 460 square foot garage. The subject has a 3,049 square foot site. The subject property is located in Sugar Grove Township, Kane County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparables located in close proximity to the subject. The comparables consist of two-story dwellings of frame exterior construction that were built in 2006. Features were generally similar when compared to the subject. The dwellings contain 1,612 or 1,773 square feet of living area and are situated on sites that contain 3,019 square feet of land area. The comparables sold from January 2012 to March 2015 for prices ranging from \$118,000 to \$158,000 or from \$73.20 to \$98.02 per square foot of

living area including land. The comparables have improvement assessments ranging from \$47,286 to \$47,581 or from \$26.84 to \$29.34 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,158. The subject's assessment reflects an estimated market value of \$135,488 or \$94.02 per square foot of living area including land area when applying the statutory level of assessment of 33.33%. The subject property has an improvement assessment of \$39,267 or \$27.25 per square foot of living area. In support of the subject's assessment, the board of review submitted a letter addressing the appeal, three comparable sales and seven assessment comparables. The evidence was prepared by the township assessor.

With respect to the overvaluation argument, the board of review argued the appellant purchased the subject property in July 2015 for \$150,000 or \$104.09 per square foot of living area including land. In further support of its assessment, the board of review presented three comparable sales. The properties were the same comparables sales as submitted by the appellant. Again, they sold for prices ranging from \$118,000 to \$158,000 or from \$73.20 to \$98.02 per square foot of living area including land.

To demonstrate the subject property was uniformly assessed, the board of review submitted seven assessment comparables located in close proximity within the subject's subdivision. The comparables consist of two-story dwellings of frame exterior construction that were built in 2006 or 2007. Features were generally similar when compared to the subject. The dwellings range in size from 1,288 to 1,612 square feet of living area and have improvement assessments ranging from \$32,740 to \$47,581 or from \$25.42 to \$29.74 per square foot of living area.

Based on this evidence, the board of review requested an increase in the subject's assessment to reflect its sales price.

Conclusion of Law

The taxpayer argued assessment inequity as one of the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof.

The parties submitted 10 assessment comparables for the Board's consideration. The Board finds both parties' comparables were generally similar when compared to the subject in location, design, age, dwelling size and most features. They have improvement assessments ranging from \$32,740 to \$47,581 or from \$25.42 to \$29.74 per square foot of living area. The subject property has an improvement assessment of \$39,267 or \$27.25 per square foot of living area, which falls within the range established by the similar assessment comparables contained in this record. Therefore, no reduction in the subject's improvement assessment is warranted.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation as an alternative basis of the appeal. 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 no reduction in the subject's assessment is warranted.

The Board finds the subject property sold in July 2015 for \$150,000 or \$104.09 per square foot of living area including land. The parties also submitted sales information on the same three comparable properties. The comparables sold from January 2012 to March 2015 for prices ranging from \$118,000 to \$158,000 or from \$73.20 to \$98.02 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$135,488 or \$94.02 per square foot of living area including land, which is less than its sale price and within the value range established by the comparable sales submitted by both parties. Therefore, no reduction in the subject's assessment is warranted.

The Board hereby declines to increase the subject's assessment to reflect its July 2015 sale price of \$150,000 as requested by the board of review. The Board finds an increase to the subject's assessment would result in an improvement assessment of \$44,104 or \$30.61 per square foot of living area, which is greater than both parties' assessment comparables on a per square foot basis. Therefore, no increase in the subject's assessment is justified based on the principals of uniformity.

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.