



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

APPELLANT: James & Sally Dunn  
DOCKET NO.: 15-01296.001-R-1  
PARCEL NO.: 03-16-126-003

The parties of record before the Property Tax Appeal Board are James and Sally Dunn, the appellants, by attorney Laura Godek of Laura Moore Godek, PC in McHenry; 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:** \$26,023  
**IMPR.:** \$117,310  
**TOTAL:** \$143,333

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 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 is improved with a part one-story and part two-story single family dwelling of frame construction with 4,012 square feet of living area.<sup>1</sup> The dwelling was constructed in 1999. Features of the home include a full basement that is 75% finished, central air conditioning, two fireplaces and a three-car attached garage. The property has a 19,602 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$430,000 as of January 1, 2015. The appraisal was prepared by Adrian M. Schaid, a certified general real estate appraiser. In estimating the market value of the subject property the appraiser developed

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<sup>1</sup> The Board finds the best evidence of size was contained in the appraisal submitted by the appellant, which included a schematic diagram with dimensions and calculations.

the sales comparison approach to value using six comparable sales improved with two-story dwellings that ranged in size from 2,912 to 4,321 square feet of living area. The dwellings ranged in age from 13 to 24 years old. Each comparable has a basement with three having finished area, central air conditioning, and a two-car or a three-car garage. The comparables were located in Dundee, Carpentersville, West Dundee and Algonquin, Illinois from .24 to 1.15 miles from the subject property. The sales occurred from April 2014 to November 2014 for prices ranging from \$305,000 to \$490,000 or from \$82.75 to \$134.33 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$399,500 to \$468,910. Using these sales, the appraiser arrived at an estimated market value for the subject property of \$430,000. The appellants requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,308. The subject's assessment reflects a market value of \$490,267 or \$122.20 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the Dundee Township Assessor's Office. The comparables were improved with two-story style single family dwellings that ranged in size from 4,046 to 4,220 square feet of living area. The dwellings were constructed from 2000 to 2005. Each comparable has a basement with three being finished, central air conditioning, one to three fireplaces and an attached garage ranging in size from 822 to 1,100 square feet of building area. The sales occurred from August 2012 to May 2014 for prices ranging from \$437,000 to \$580,000 or from \$105.33 to \$142.33 per square foot of living area, including land. The analysis provided by the board of review indicated that sales #1 and #3 were not advertised for sale and sale #3 was sold by a government agency or financial institution.

In rebuttal the assessor's office asserted that appellants' appraisal sales #2, #3, #5 and #6 were located in different neighborhoods and sale #3 was sold by a financial institution.

In rebuttal the appellants argued that board of review sales #1 and #3 were not advertised for sale and should not be considered as they were not exposed on the market. The appellants also noted these two sales were remote in time from the assessment date. The appellants also contend board of review sale #4 was remote in time from the assessment date. With respect to board of review sale #2, the appellants contend this property backs to a wooded forest preserve while the subject backs to other residences. The appellants also contend the Multiple Listing Service listing for board of review comparable #2, a copy of which was submitted, described this property in part as being, "An incredible "Craftsman" home" and "unpretentious luxury at it's (sic) finest."

### **Conclusion of Law**

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

The Board finds the best evidence of market value to be the appraisal submitted by the appellants estimating the subject property had a market value of \$430,000 or \$107.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$490,267 or \$122.20 per square foot of living area, including land, which is above the appraised value. Less weight was given sales #1, #3 and #4 provided by the board of review as two of the sales were not advertised or exposed on the open market and each of the sales was dated with reference to the January 1, 2015 assessment date at issue. Less weight was given board of review sale #2 due to location and what appears to be a superior condition and/or quality of construction in relation to the subject dwelling. 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



Acting 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: June 23, 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.