



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

APPELLANT: Nelson Lunsford
DOCKET NO.: 15-01429.001-R-1
PARCEL NO.: 06-24-403-013

The parties of record before the Property Tax Appeal Board are Nelson Lunsford, 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: \$6,981
IMPR.: \$18,716
TOTAL: \$25,697

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 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 two-story dwelling of frame construction containing 1,960 square feet of living area. The dwelling was constructed in 1894. Features of the home include a full basement with 200 feet of finished area and a 666 square foot garage. The property has an 8,712 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales that were located from 0.05 to 0.89 of a mile from the subject. The comparables consist of two-story dwellings ranging in size from 1,796 to 2,062 square feet of living area.¹ The dwellings were constructed from 1890 to 1910. The comparables had varying degrees of similarity compared to the subject in features. The comparables sold from April 2014 to March 2015 for prices ranging from \$39,000 to \$79,900 or

¹ The appellant did not provide any information on the comparables' land area and exterior construction.

from \$19.08 to \$39.36 per square foot of living area, including land. The appellant's analysis also included "Property Equalization Values" that made adjustments to the sale prices for differences in sale date, land area, age, square footage, basement area, bathroom count, fireplace count, central air conditioning and size of garage. The appellant did not provide any evidence or an explanation as to how these calculations were arrived at. Based on the Property Equalization Values, the analysis conveyed a value estimate for the subject property of \$58,353. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$19,471.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$38,920 was disclosed. The subject's assessment reflects a market value of \$116,842 or \$59.61 per square foot of living area, including land, when applying the 2015 three-year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review presented a memorandum and data prepared by the Elgin Township Assessor. The township assessor submitted information on five comparable sales improved with two-story dwellings of frame construction that range in size from 1,660 to 2,228 square feet of living area. The dwellings were constructed in 1900 or 1910. The comparables are located from 0.72 to 1.65 of a mile from the subject. Each comparable has a garage and a full basement, one of which has finished area. Three comparables have central air conditioning. The comparables have sites ranging in size from 5,329 to 8,712 square feet of land area. The comparables sold from September 2012 to December 2013 for prices ranging from \$120,000 to \$182,000 or from \$60.09 to \$92.39 per square foot of living area, including land. In the memorandum, the township assessor stated the appellant had presented five foreclosure comparables that "sold for cash, in as-is condition". Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted a rebuttal brief.

Conclusion of Law

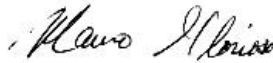
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 parties presented sale prices for ten comparable properties. The Board gave less weight to the comparables submitted by the board of review. These properties were not located near the subject, and they sold from September 2012 to December 2013. The Board finds these sale dates were not proximate to the January 1, 2015 assessment date. Although the board of review stated the appellant's comparables were compulsory sales, the board of review's own evidence revealed that board of review comparable #5 also sold as a compulsory sale. The Board also gave less weight to the appellant's comparables #2 through #4, because they were not located near the subject property.

The Board finds the best evidence of market value in the record to be the appellant's comparables #1 and #5. These properties were located within a quarter of a mile of the subject, and the appellant's comparable #5 was the only property in the record that was located in the same neighborhood as the subject. The appellant's comparables #1 and #5 sold for prices of \$50,100 and \$79,900 or \$25.05 and \$39.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$116,842 or \$59.61 per square foot of living area, including land, which is above the market value of the best comparable sales in this record.

Based on this record, the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and 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.