



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

APPELLANT: David Bearden  
DOCKET NO.: 15-01461.001-R-1  
PARCEL NO.: 02-27-303-003

The parties of record before the Property Tax Appeal Board are David Bearden, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines, 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:** \$25,667  
**IMPR.:** \$103,817  
**TOTAL:** \$129,484

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 consists of a part two-story and part one-story dwelling of frame construction with 3,881 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full 2,658 square foot basement with 964 square feet of finished area, central air conditioning and an attached 1,156 square foot garage. The property has a .92-acre site and is located in Hampshire, Rutland Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales, two of which are located in the same subdivision as the subject property. Based on the attached descriptive details, the comparables consist of a part two-story and part one-story and two, two-story dwellings of frame or frame and masonry construction that were built in 1990 or 2013. The homes range in size from 3,270 to 3,592 square feet of living area and feature unfinished basements ranging in size from 706 to

1,639 square feet of building area. Features also include central air conditioning, two comparables have a fireplace and each has a garage ranging in size from 470 to 695 square feet of building area. The comparables sold between May 2013 and July 2014 for prices of \$292,000 or \$300,000 or from \$81.29 to \$91.74 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$111,826 which would reflect a market value of \$335,713 or \$86.50 per square foot of living area, including land, when using the 2015 three year median level of assessment in Kane County of 33.31% as determined by the Illinois Department of Revenue.

The subject's total assessment of \$129,484 as set forth in the Notice of Findings issued by the Kane County Board of Review reflects a market value of \$388,724 or \$100.16 per square foot of living area, land included, when using the 2015 three year average median level of assessment.

In response to this appeal, the board of review postmarked its "Board of Review Notes on Appeal" and evidence on December 20, 2016.

By letter dated August 11, 2016, the Property Tax Appeal Board granted a final 60-day extension to the Kane County Board of Review to submit its "Board of Review Notes on Appeal" and evidence in support of its assessed valuation of the subject property. Based on the procedural rules, the Property Tax Appeal Board finds that the board of review did not timely file these documents. The sanction for failing to timely respond to the appeal is to default the board of review. (86 Ill.Admin.Code §1910.69(a)).

In written rebuttal, the appellant noted the untimely submission of the board of review's evidence and, in the alternative to a determination of default of the county's evidence, the appellant also addressed the evidence presented by the board of review.

### **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 appellant in this appeal submitted the only timely evidence of market value in the record. The Board finds none of the appellant's comparable sales are particularly similar to the subject in lot size, age, exterior construction, dwelling size, basement size, basement finish and/or garage size. The comparables are smaller in above-grade living area from 289 to 611 square feet when compared to the subject dwelling of 3,881 square feet of living area. The comparables are smaller in basement square footage from 1,019 to 1,952 square feet of building area when compared to the subject's 2,658 square foot basement. Moreover, the appellant did not report any basement finish for the comparable properties whereas the subject has 964 square feet of finished basement area.

In summary, appellant's comparables #1 and #2 are both inferior to the subject in age, basement size and garage size which require upward adjustments for each of these differing characteristics. The appellant's comparable #3 differs in location and is inferior in lot size, basement size, basement finish and garage size which requires upward adjustments although this dwelling is superior to the subject in age. The appellant's comparables sold between May 2013 and July 2014 for prices of \$292,000 or \$300,000 or from \$81.29 to \$91.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$388,724 or \$100.16 per square foot of living area, including land, which is above the appellant's comparable sales both in terms of overall value and on a per-square-foot basis. The Board finds that the subject's slightly higher value appears to be justified when giving due consideration to adjustments for differences between the subject and the appellant's comparables for age, size, basement size, basement finish and/or garage size. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified given the comparable sales submitted by the appellant.

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.