



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

APPELLANT: Maryann Ericson
DOCKET NO.: 16-01232.001-R-1
PARCEL NO.: 09-34-355-016

The parties of record before the Property Tax Appeal Board are Maryann Ericson, 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 **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: \$21,833
IMPR.: \$22,283
TOTAL: \$44,116

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 2016 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 one-story dwelling of frame construction with 780 square feet of living area. The dwelling was constructed in 1946. Features of the home include two bedrooms, one bathroom, a full unfinished basement and central air conditioning. The property has an approximately 6,781 square foot site¹ and is located in St. Charles, St. Charles Township, Kane County.

The appellant appeared before the Property Tax Appeal Board with her son, Eric Ericson, contending overvaluation as the basis of the appeal. Without objection by the board of review,

¹ The property record card data submitted by both the appellant and the board of review depict the same lot size. Inexplicably, the board of review grid analysis reported a lot size for the subject parcel of 6,795.36 square feet.

the appellant's son presented the appellant's evidence and arguments on the assertion of the appellant's inability to personally participate due to a hearing impairment.²

In support of the overvaluation argument, the appellant submitted information on three comparable sales located within .09 of a mile from the subject property. The comparable parcels range in size from 7,480 to 8,938 square feet of land area and have each been improved with one-story dwellings of frame exterior construction. The homes were built in 1947 or 1954 and range in size from 816 to 1,324 square feet of living area. Two of the comparables have full or partial basements, one of which has finished area. One comparable has central air conditioning and each comparable has a garage of either 294 or 576 square feet of building area. The comparables sold between April 2013 and April 2015 for prices ranging from \$113,000 to \$162,000 or from \$122.36 to \$138.48 per square foot of living area, including land.

In the course of presenting the evidence, Mr. Ericson indicated that the subject dwelling is a rental home which has had frequent periods of vacancy. He further noted the intent of the appellant in retaining and renting the subject property is to assist in paying not only the expenses of the subject property but also the property taxes of the appellant's own residence; with the overvaluation based on the current assessment, the appellant contends the property taxes on the subject dwelling have not been covered by the recent rental income.

Based on this evidence and argument, the appellant requested a reduced assessment for the subject property reflective of a market value of approximately \$117,012 or \$150.02 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

On cross-examination, the board of review inquired into the lease terms and rental rate. In the absence of documentary records, Ericson stated to the best of his recollection the rent was approximately \$1,000 or \$1,050 per month with a one-year lease, but the property has been vacant at least for the first eight months of 2018. Under the terms of the lease, the tenant pays the utilities which now falls on the appellant when the property is vacant.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,795. The subject's assessment reflects a market value of \$140,652 or \$180.32 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Kane County of 33.27% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, by a letter prepared by Diane Hemmingsen, St. Charles Township Assessor, the board of review asserted that appellant's comparable sale #1 was an Estate Sale, sale #2 was not advertised and sale #3 was transferred via Special Warranty Deed. The assessor's letter also pointed out that appellant's comparable #1 lacks a basement which is a feature of the subject dwelling. It was also noted that while the subject has air conditioning, neither appellant's sales #2 or #3 have this feature.

² Pursuant to the Property Tax Appeal Board procedural rules, a party has the right to represent himself or herself, but otherwise only attorneys licensed to practice law in the State of Illinois "shall be allowed to represent a party at a Property Tax Appeal Board hearing." (86 Ill.Admin.Code §1910.70(a) & (b))

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparable sales located within 1.21-miles from the subject property. Three of the comparables are reportedly located in the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 5,009 to 10,106 square feet of land area and have each been improved with one-story frame dwellings that were built between 1951 and 1958. The homes range in size from 800 to 1,044 square feet of living area. Five of the comparables have full basements, four of which have finished areas ranging in size from 381 to 449 square feet of building area. Each comparable has central air conditioning, one comparable has a fireplace and three of the comparables have a garage ranging in size from 288 to 396 square feet of building area. The comparables sold between May 2014 and September 2015 for prices ranging from \$155,000 to \$185,000 or from \$175.34 to \$222.36 per square foot of living area, including land.

At hearing, the board of review called Dave Medlin, Deputy Township Assessor in St. Charles Township. Medlin testified that he has 10 years of experience with the office. Medlin summarized the data set forth in the grid analysis concerning the six comparable properties being similar in size and amenities to the subject. He noted comparables located both near and farther away were presented both with and without a basement foundation. He asserted that areas along the river are somewhat comparable with the east area being less desirable.

As to the appellant's comparable properties, Medlin asserted than an Estate Sale like appellant's comparable #1 can be a quick sale. Appellant's sale #3 was an REO (real estate owned) sale, but Medlin did not have any notation of an atypical condition at the time of sale.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted the lack of proximity of board of review comparables #1, #2 and #3 that were a mile or more distant from the subject. Furthermore, these three comparables are on the east side of the Fox River as compared to the subject and the appellant's three comparables which are each on the west side of the Fox River. The appellant contended these locational differences are significant in St. Charles, even though these are properties that lack a garage, like the subject property.

As to the validity of the sales, the appellant contended that her sale #3 (REO) was on the market for over two years before being sold.

Lastly, the appellant contended that the subject dwelling "is original" and there have been no additions or remodels. Furthermore, the lack of a garage is a disadvantage and the subject dwelling "is the smallest house in the neighborhood" making it an outlier with no less valuable comparables available.

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 submitted nine comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's sales #1 and #2 along with board of review sale #4 as these sales from 2013 and 2014 were somewhat dated as of the valuation date at issue of January 1, 2016 and thus less likely to be indicative of the subject's estimated market value. The Board has also given reduced weight to appellant's comparable #3 and board of review comparables #1, #2, #3 and #6 due to finished basement areas and/or differences in dwelling size when compared to the subject dwelling of 780 square feet with an unfinished basement.

On this record, the Board finds the best evidence of market value to be board of review comparable sale #5 which is located within a half-mile of the subject and was similar in age, design and dwelling size, but superior to the subject by having a 308 square foot garage. This most similar comparable sold in March 2015 for \$167,500 or \$183.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$140,652 or \$180.32 per square foot of living area, including land, which is below the best comparable sale in this limited record, but appears to be excessive when giving consideration to this property's age and garage feature. 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman





Member

Member





Member

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: November 19, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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COUNTY

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