



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

APPELLANT: David Bearden
DOCKET NO.: 16-01519.001-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 Michael 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: \$27,176
IMPR.: \$109,921
TOTAL: \$137,097

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 is improved with a two-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 basement that is partially finished, central air conditioning, and an attached garage with 1,156 square feet of building area. The property has a 40,075 square foot 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 improved with two-story dwellings of frame or frame and masonry construction. The dwellings were built in 1990 and 2013. Each comparable has a basement with one having finished area, central air conditioning, and a garage ranging in size from 470 to 695 square feet of building area. Two comparables each have one fireplace. The comparables sold from May 2013 to July 2014 for prices of \$292,000 and

\$300,000 or from \$81.29 to \$91.74 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$111,826 to reflect a market value of \$335,512 or \$86.45 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,097. The subject's assessment reflects a market value of \$412,074 or \$106.18 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 support of its contention of the correct assessment, the board of review submitted information on five comparable sales improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 3,287 to 4,513 square feet of living area and built from 2002 to 2009. Each comparable has a basement, central air conditioning, one or two fireplaces and garages ranging in size from 639 to 1,500 square feet of building area. One comparable has an inground swimming pool. The sites range in size from 40,075 to 48,352 square feet of land area. The sales occurred from February 2013 to August 2015 for prices ranging from \$405,000 to \$590,000 or from \$119.95 to \$134.15 per square foot of living area, including land. The assessor provided a statement that each of these sales was located in the subject's subdivision or a comparable custom subdivision. The assessor further asserted that the sales provided by the appellant were inferior to the subject in age, features, construction and/or location. The board of review requested the assessment be confirmed.

The appellant's counsel submitted rebuttal comments arguing the board of review evidence was composed of raw unconfirmed sales data and should be given little or no weight.

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 Board finds the best evidence of market value to be board of review comparable sales #2, #4 and #5. These three comparables are most similar to the subject in location and sold relatively proximate in time to the assessment date at issue. The comparables were similar to the subject in land area, age, style, size, and features with the exception comparable #5 has an in-ground swimming pool. These most similar comparables sold for prices ranging from \$410,000 to \$550,000 or from \$119.95 to \$134.15 per square foot of living area, including land. Board of review comparable #2 was located .12 miles from the subject property and sold in August 2015 for a price of \$410,000 or \$119.95 per square foot of living area, land included. The subject's assessment reflects a market value of \$412,074 or \$106.18 per square foot of living area, including land, which is within the overall price range but below the range on a square foot basis established by the best comparable sales in this record. The Board finds these sales support the market value reflected by the subject's assessment.

Less weight was given the appellant's comparables due to such factors as age, location, inferior features and/or the sale dates were not as proximate in time to the assessment date at issue as were the best sales submitted by the board of review. The Board gave less weight to board of review sales #1 and #3 because their sale dates were not as proximate in time to the assessment date at issue as were the best sales found herein. The Board finds even though the appellant argued in rebuttal that the board of review submitted no documentary evidence to corroborate its sales, the appellant provided no documentary evidence that refuted the data.

Based on this evidence the Board finds a reduction in the subject's assessment is not 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: June 18, 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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