



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

APPELLANT: Mark & Mardelaine Wiedelman
DOCKET NO.: 16-01560.001-R-1
PARCEL NO.: 03-14-183-017

The parties of record before the Property Tax Appeal Board are Mark & Mardelaine Wiedelman, the appellants, by attorney Michael R. Davies of Ryan Law LLP in Chicago; 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: \$5,859
IMPR.: \$19,628
TOTAL: \$25,487

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 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 one-story condominium of frame construction with 1,203 square feet of living area. The dwelling was constructed in 2001. Features of the home include central air conditioning and a one-car attached garage. The property is in Carpentersville, Dundee Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a list of six comparable sales that sold from December 2012 to June 2014 for prices ranging from \$1,500 to \$75,000. The appellants provided no descriptive information about the purported comparable sales. The appellants requested the assessment be reduced to \$1,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,487. The subject's assessment reflects a market value of \$76,607 or \$63.68 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 a grid analysis using eight comparable sales consisting of four one-story condominiums and four two-story condominiums. The one-story condominiums each had 1,425 square feet of living area and were built from 2000 to 2002. Each comparable had central air conditioning and a one-car garage. Three comparables each had one fireplace. The sales occurred from December 2015 to February 2017 for prices ranging from \$90,000 to \$127,000 or from \$63.16 to \$89.12 per square foot of living area. The two-story condominiums each had 1,352 square feet of living area and were built in 2000 and 2001. Each comparable had central air conditioning and a one-car garage. One comparable had a fireplace. These properties sold from June 2016 to September 2016 for prices ranging from \$104,000 to \$126,000 or from \$76.92 to \$93.20 per square foot of living area.

The board of review also submitted a list of assessor sales from March 2015 through February 2017 which included the previously discussed sales and six additional sales. The prices ranged from \$63.16 to \$93.20 per square foot of living area.

The board of review requested the assessment be confirmed.

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 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 the four one-story comparable sales provided by the board of review contained in the grid analysis. These comparables sold for prices ranging from \$63.16 to \$89.12 per square foot of living area, including land. The sale at the very low end of the range was described as a Court Ordered Sheriff's Sale, which calls into question the arm's length nature of this transaction. The subject's assessment reflects a market value of \$63.68 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given the two-story comparable sales provided by the board of review as these properties differed from the subject in style. Less weight was given the six additional sales included in the list of sales provided by the board of review due to the lack of descriptive data. Little weight was given the appellants' evidence as it contained no descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparable sales to the subject property. Additionally, these sales did not occur as proximate in time to the assessment

date as the best sales provided by the board of review. 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: July 16, 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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