



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

APPELLANT: Richard & Nancy Johnston  
DOCKET NO.: 07-02778.001-R-1  
PARCEL NO.: 03-06-300-007

The parties of record before the Property Tax Appeal Board are Richard & Nancy Johnston, the appellants, and the Kane County Board of Review.

Based on the facts and exhibits presented, 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:

FARMLAND:	\$ 115
HOMESITE:	\$ 85,104
RESIDENCE:	\$127,339
FARM BLDGS:	\$ 0
TOTAL:	\$212,558

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 5-acres of which 2-acres are farmed. The 3-acres or 130,680 square feet of non-farmland have been improved in part with a two-story single-family dwelling with an attached garage and a pole barn. The property is located in Dundee, Dundee Township, Kane County.

The appellants appeared before the Property Tax Appeal Board and argued that the assessment of the subject non-farmland property is not reflective of the land's fair market value; no dispute was raised concerning either the farmland or the building/improvement assessments.

In support of the non-farmland overvaluation argument, the appellants provided a letter arguing that the township assessor incorrectly used an average of vacant land sales from both the Frontenac and Country School subdivisions as the basis for valuing the subject land. Appellants further contend that properties in Frontenac sell from \$420,000 to \$1.2 million and are an urban subdivision of expensive properties located near

Sleepy Hollow whereas properties in Country School sell from \$208,000 to \$550,000 representing more moderately priced properties located in a rural area not close to town.

Appellants assert that the subject dwelling, a factory built Wick home, located in a rural area not close to town is more similar to the Country School subdivision properties and thus vacant land sales from that subdivision are more appropriate. Based on the assessor's vacant land sales data with two sales in Country School subdivision in 2004 and 2006 respectively, the appellants argued that the subject non-farmland should have a fair market value of \$1.49 per square foot or \$194,713 for the 3-acre tract. Based on this evidence, the appellants requested the subject's non-farmland assessment be reduced to approximately \$64,821.

The board of review submitted its "Board of Review Notes on Appeal" wherein it final assessment for the non-farmland of \$85,104 was disclosed. This assessment reflects a non-farmland estimated market value of \$255,721 or \$1.96 per square foot of land area using the 2007 three-year median level of assessments for Kane County of 33.28%.

In support of the subject's non-farmland assessment, the Dundee Township Assessor Sue Johnston both testified and provided documentation expounding that based on a sales ratio study of vacant land sales in unincorporated areas of Dundee Township between 2004 and 2006, the assessor found an estimated market value for land of \$4.00 per square foot for the first acre and \$1.10 per square foot for land in excess of the first acre. Applying the foregoing formula, the assessor would have found the subject's 3-acre non-farmland parcel to have an estimated market value of \$270,072; based on the 2007 three-year median level of assessments for Kane County of 33.28%, the subject 3-acre tract would then be assessed at \$89,880. Based on the evidence presented, the board of review requested confirmation of the subject's non-farmland assessment of \$85,104 which reflects an estimated market value of \$1.95 per square foot of land area.

In rebuttal, the appellants reiterated their contention that the average per square foot land sale price of a 5.27-acre parcel in Country School subdivision of \$1.49 per square foot should be applied uniformly to the entire disputed 3-acre subject tract.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record does not support a reduction in the subject's non-farmland assessment.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3<sup>rd</sup> Dist. 2002). The Board

finds the evidence in the record does not support a reduction in the subject's non-farmland assessment.

The record disclosed that the subject non-farmland 3-acre tract had a final assessment of \$85,104. The subject's non-farmland assessment reflects a market value of approximately \$255,721.

The record also disclosed the township assessor assessed land like the subject on the basis of a sales ratio study which determined that unincorporated areas of Dundee Township like the subject land have an estimated market value of \$4.00 per square foot for the first acre and \$1.10 per square foot for land in excess of the first acre. Based on the assessor's own formula, the subject's 3-acre non-farmland tract would have an estimated market value of \$270,072 ( $\$4 \times 43,560$  plus  $\$1.10 \times 87,120$ ). Based on the 2007 three-year median level of assessments for Kane County of 33.28%, this estimated fair market value would result in a non-farmland assessment of \$89,880, which is higher than the subject's current non-farmland assessment of \$85,104.

Based on the foregoing, the Property Tax Appeal Board finds the subject's non-farmland assessment is not excessive in relation to its estimated fair market value given the evidence submitted in this matter and a reduction in the assessment is not warranted.

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.

*Ronald R. Cuit*

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Chairman

*K. L. Fern*

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Member

*Frank A. Huff*

\_\_\_\_\_  
Member

*Mark Morris*

\_\_\_\_\_  
Member

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Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: February 23, 2010

*Allen Castrovillari*

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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.