



AMENDED
FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Stanley & Mary Jurczyk
DOCKET NO.: 08-01744.001-R-1
PARCEL NO.: 06-17-176-005

The parties of record before the Property Tax Appeal Board are Stanley & Mary Jurczyk, the appellant(s); 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:

LAND: \$27,983
IMPR: \$105,337
TOTAL: \$133,320

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of approximately one acre of land improved with a part one-story and part two-story single-family dwelling built in 1987. The brick and frame dwelling contains 3,242 square feet of living area, central air-conditioning, a fireplace, a full finished basement and a two-car garage.

The appellants contend that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellants submitted an appraisal of the subject property dated October 27, 2006.¹ The estimated value contained within the appraisal was not made available, therefore the Property Tax Appeal Board will only consider the raw sales data contained within the report. The six suggested sales comparables consisted of two, part one-story, and

¹ The bottom half of the appraisal as submitted was removed wherein the appraiser's estimation of value for the subject is not shown.

part two-story dwellings and four, two-story dwellings of frame construction that were built between 1985 and 1992. Each comparable has a full basement, central air-conditioning, a fireplace and a garage. The comparables were located in Elgin, Illinois, with one comparable being located on the same street as the subject. The properties sold from April 2006 to February 2007 for prices ranging from \$330,000 to \$519,500 or from \$116.94 to \$148.05 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$133,320 was disclosed. The subject's assessment reflects a market value of approximately \$400,601 using the 2008 three-year median level of assessment for Kane County as determined by the Illinois Department of Revenue of 33.28%.

The board of review submitted a total of six comparable sales and an excerpt of an appraisal submitted by the appellants at the local board of review. Four of the comparables matched four of the comparables used by the appellants. The properties were improved with three, part one-story and part two-story dwellings and three, two-story dwellings. The frame dwellings were built from 1985 to 1992 and ranged in size from 2,562 to 3,509 square feet of living area. Each dwelling had central air-conditioning, a fireplace, a full or partial basement and a garage ranging from 436 to 832 square feet of building area. The properties were located in Elgin, Illinois with two being located on the same street as the subject. The comparables sold from May 2006 to May 2007 for prices ranging from \$330,000 to \$519,500 or from \$116.94 to \$152.22 per square foot of living area, including land. The excerpt from an appraisal allegedly submitted by the appellants depicted a value for the subject of \$400,000 as of February 11, 2008. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill. Adm. Code Sec. 1910.65(c). Having considered the evidence presented, the Property Tax Appeal Board finds that the evidence indicates a reduction is not warranted.

The Property Tax Appeal Board finds the parties submitted a total of eight comparables that were generally similar to the subject in design, size, location and age. The comparables sold for prices ranging from \$116.94 to \$152.22 per square foot of living area, including land. The subject's assessment reflects an estimated market value of approximately \$400,601 or \$123.57 per square foot of living area, including land, which is within the range established herein. After considering the adjustments and differences in both parties' comparables, the Board finds the subject's assessment is supported by the comparables contained within this record.

The Board gave no weight to the appraisal excerpt submitted by the board of review because it was not submitted as a complete document and fails to include authentication or support by its preparer.

Based on this analysis, the Property Tax Appeal Board finds the subject's assessment is supported. The appellants have failed to show by a preponderance of the evidence contained in this record that the subject's assessment is excessive in relation to its estimated market value. Therefore, the Property Tax Appeal Board finds no reduction is 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

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: April 23, 2010

Allen Castrovillari

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.