



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

APPELLANT: Sunday Lynch  
DOCKET NO.: 08-01848.001-R-1  
PARCEL NO.: 03-27-153-010

The parties of record before the Property Tax Appeal Board are Sunday Lynch, the appellant, 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:** \$35,180  
**IMPR:** \$102,464  
**TOTAL:** \$137,644

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 5-year old, part two-story and part one-story single-family dwelling of masonry construction containing 2,689 square feet of living area. Features of the home include a basement, central air conditioning, a fireplace, and a garage of 729 square feet of building area. The property is located in West Dundee, Dundee Township, Kane County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted a grid analysis with both sales and assessment information on four comparables. The properties were located either  $\frac{1}{4}$  or  $\frac{1}{2}$ -mile from the subject in neighborhoods other than the subject.<sup>1</sup> The appellant reported the properties were improved with either one and one-half-story or two-story masonry and frame dwellings that range in age from 2 to 20 years old. The comparables range in size from 2,579 to 2,932 square feet of living area. The appellant reported each comparable has a basement, one of which is fully finished, central air

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<sup>1</sup> In response to the appellant's data, the board of review reported the comparables were from 1 to 3.5-miles from the subject.

conditioning and a 2.5-car or 3-car garage. In addition, three comparables have a fireplace. Comparable #3 sold in June 2008 for \$347,500 or \$118.52 per square foot of living area including land. Comparable #2 was listed on the market (and sold according to the board of review's data in April 2009) for \$359,000 or \$124.39 per square foot of living area including land. The appellant also reported sales in July 1996 and 2002 for comparables #1 and #4 of \$325,000 and \$247,000 or \$126.02 and \$92.93 per square foot of living area including land, respectively. These properties also had total assessments ranging from \$101,667 to \$110,576. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$110,180 or a market value of approximately \$330,540 or \$122.92 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$137,644 was disclosed. The subject's assessment reflects an estimated market value of \$413,718 or \$153.86 per square foot of living area including land using the 2008 three-year median level of assessments for Kane County of 33.27%.

In support of the subject's assessment, the board of review presented a letter from Sue Johnston, the Dundee Township Assessor, along with corrections to the appellant's grid analysis and a grid analysis of four additional properties she contends are more similar to the subject.

As to the appellant's evidence, besides the previous notations, the board of review reported comparable #1 was actually a one-story dwelling and comparables #2 through #4 were of only frame exterior construction. Comparable #4 has a concrete slab foundation. In addition, three of the comparables are tract homes, whereas the subject is a 'custom' home.

In support of the subject's assessment, the four comparables were described as being located on the subject's street and were improved with part two-story and part one-story masonry dwellings ranging in age from 2 to 5 years old. The dwellings range in size from 2,351 to 2,765 square feet of living area. Each dwelling has a basement, central air conditioning, a fireplace, and a garage ranging in size from 662 to 1,704 square feet of building area. Comparables #1 and #3 sold as improved properties in May and December 2005 for prices of \$450,000 and \$445,000, respectively, or for \$181.45 and \$178.14 per square foot of living area including land. Comparables #2 and #4 were land sales. The comparables also had total assessments ranging from \$146,406 to \$155,036.

Also attached to the board of review's evidence was a Multiple Listing Service sheet concerning the subject dwelling. The listing appears to have been cancelled, but reflects a listing date of May 2008 and an off-market date of January 2009. The original list price was \$539,000 with a final list price of \$445,999 and a listing marketing time of 316 days.

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

The Property Tax Appeal Board also takes notice of Docket No. 09-03929.001-R-1 concerning the subject property and in which the parties stipulated to a reduced assessment as a consequence of a sale of the property in August 2009 for \$419,000. (86 Ill.Admin.Code §1910.90(i)).

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 a reduction in the subject's assessment is not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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 assessment.

The parties submitted a total of eight comparables for the Board's consideration. The Board has given less weight to appellant's comparables #1 and #4 due to differences in age from the subject dwelling. More importantly, the appellant's comparables #1 and #4 sold so distant in time from the assessment date of January 1, 2008 as to not be reliable indicators of the subject's market value. Similarly, the Board has given less weight to board of review comparables #1 and #3 as these sales in December and May 2005, respectively, are distant in time from the assessment date at issue. In addition, board of review comparables #2 and #4 were given less weight as each of these property sales, which consisted of land only, do not reflect recent sales of improved properties. The Board finds only appellant's comparables #2 and #3 were most similar to the subject in size, design, and age on this record, however, these properties were described as inferior tract homes located about 3-miles from the subject custom home.

The Board finds that the best evidence of the subject's market value was its August 2009 sale for \$419,000 as shown in Docket No. 09-03929.001-R-1. The subject's 2008 assessment reflects an estimated market value of \$413,718 or \$153.86 per square foot of living area including land, which is less than the subject's sale price 20 months after the assessment date at issue. Thus, the Board finds the appellant has failed to establish that the subject property was overvalued as of January 1, 2008. Therefore, no reduction in the subject's assessment 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.

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Chairman

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Member

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Member

*[Handwritten Signature]*

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Member

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Acting 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: November 18, 2011

*[Handwritten Signature]*

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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.