



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

APPELLANT: Kevin Pennington
DOCKET NO.: 08-01851.001-R-1
PARCEL NO.: 14-25-278-013

The parties of record before the Property Tax Appeal Board are Kevin Pennington, the appellant; and the Kane County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$29,848
IMPR.: \$50,506
TOTAL: \$80,354**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame and brick dwelling containing 1,848 square feet of living area that was built in 2001. Features include an unfinished basement, central air conditioning and a 420 square foot attached garage. The dwelling is situated on a 10,019 square foot lot in Aurora, Sugar Grove Township, Kane County, Illinois.

The appellant submitted documentation before the Property Tax Appeal Board claiming the subject property is overvalued. In support of this claim, the appellant submitted information on four suggested comparables. Two comparables are described as being located in Aurora while two are in Sugar Grove. Comparable 4 is described as being located in the subject's subdivision. The comparables consist of two-story dwellings that were built from 1993 to 2003. The comparables have central air conditioning, a fireplace and garages ranging in size from 400 to 440 square feet. The dwellings range in size from 1,788 to 2,155 square feet of living area and are situated on lots that range in size from 6,727 to 10,119 square feet of land area. The comparables sold from April 2008 to October 2008 for prices

ranging from \$204,000 to \$259,000 or from \$94.66 to \$128.63 square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$84,647 was disclosed. The subject's assessment reflects an estimated market value of \$254,424 or \$137.68 per square foot of living area including land using Kane County's 2008 three-year median level of assessments of 33.27%. In support of the subject's assessment, the board of review submitted an analysis of three comparable sales prepared by the township assessor. The comparables are described as being located in subject's subdivision. The comparables consist of two-story dwellings that were built from 2001 to 2003. The comparables have full or partial unfinished basements, central air conditioning and garages ranging in size from 400 to 440 square feet. Two comparables have a fireplace. The dwellings range in size from 1,871 to 1,985 square feet of living area and are situated on lots that range in size from 10,019 to 10,890 square feet of land area. The comparables sold from November 2005 to June 2007 for prices ranging from \$283,000 to \$305,000 or from \$151.26 to \$153.65 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted three new comparable sales in attempt to bolster the overvaluation claim. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellant has overcome this burden.

The Board finds this record contains seven suggested comparable sales for the Board's consideration. The Board gave less weight to comparables 1 and 3 submitted by the board of review due to

their 2005 and 2006 sale dates, which are less indicative of market value as of the subject's January 1, 2008 assessment date. The Board also gave less weight to appellant's comparable 3 due to its older age when compared to the subject.

The Board finds the remaining four comparables are more similar when compared to the subject in location, style, size, age and features. They sold from June 2007 to October 2008 for sale prices ranging from \$204,000 to \$283,000 or from \$94.66 to \$151.26 per square foot of living area including land. The Board finds one comparable sale is an outlier, which sold for \$283,000 or \$151.26 per square foot of living area including land. The Board further finds a preponderance of the most similar comparable sales sold during 2008 in a tighter range of sale prices, which are more probative of the subject's fair cash value. They sold for prices ranging from \$204,000 to \$259,000 or from \$94.66 to \$128.63 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$254,424 or \$137.68 per square foot of living area including, which is higher than the most similar comparable sales contained in this record on a per square foot basis. Based on the evidence in this record, the Board finds the appellant has demonstrated the subject property is overvalued by a preponderance of the evidence and a 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 M. Louie

Member

Shawn P. Lerski

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 18, 2011

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.