



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

APPELLANT: Dennis Jurs  
DOCKET NO.: 08-02423.001-R-1  
PARCEL NO.: 01-28-404-005

The parties of record before the Property Tax Appeal Board are Dennis Jurs, 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:** \$ 30,382  
**IMPR:** \$ 66,428  
**TOTAL:** \$ 96,810

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 10,400 square foot parcel that is improved with a one-story, single-family dwelling of frame and masonry construction. According to the appellant, the dwelling contains 1,840 square feet of living area. According to the board of review, the dwelling has 1,875 square feet of living area. The dwelling was built in 2003. Features of the home include a full finished basement, central air conditioning, a fireplace, and a two-car attached garage. The dwelling is located in Hampshire, Hampshire Township, Kane County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal report in which a market value of \$300,000 was estimated for the subject property as of January 1, 2008. The appraiser developed only the sales comparison approach for estimating the market value of the subject property. The appraiser calculated the subject's improvement size at 1,840 square feet of living area and provided a building sketch to support the estimated size. The appraiser considered three comparable properties that are improved with one-story frame and masonry dwellings. The comparable properties are located from 0.19 to 0.36 mile from the subject property. The dwellings range

in age from three to seven years old, and they range in size from 1,834 to 2,156 square feet of living area. Their sites range in size from 10,400 to 12,150 square feet. Each comparable property has central air conditioning and an attached garage, either two-car or three-car. Two comparables have a full unfinished basement, and one comparable has a full finished basement. The comparable properties sold from September to December 2007 for prices that ranged from \$260,000 to \$317,000, or from \$120.59 to \$163.07 per square foot of living area, land included. After identifying differences between the comparable properties and the subject, the appraiser made adjustments to the sale prices. As a result, the adjusted sale prices of the comparable properties ranged from \$262,400 to \$306,800 or from \$121.71 to \$166.30 per square foot of living area, land included. The appraiser estimated the subject property's market value as \$300,000, or \$163.04 per square foot of living area, land included. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$100,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$110,820 was disclosed. The subject's assessment reflects a market value of \$333,093 or \$181.03 per square foot of living area, land included,<sup>1</sup> using the 2008 three-year average median level of assessments for Kane County of 33.27% as determined by the Illinois Department of Revenue.

In support of its evidence, the board of review submitted the subject's property record card and an analysis prepared by the township assessor. The township assessor submitted a total of three comparable sale properties. Two of the comparable properties are located in the same block or tax block as the subject, and the other comparable is located in close proximity to the subject. The comparable sale properties consist of one-story frame dwellings that were built in 2004 or 2005 and contain either 1,824 or 1,974 square feet of living area. The township assessor did not disclose the comparables' lot sizes. The dwellings have full basements, central air conditioning, a fireplace, and attached garages. The comparable properties sold from October 2004 to March 2006 for prices that ranged from \$329,980 to \$360,000, or from \$180.91 to \$191.89 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends 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

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<sup>1</sup> This calculation is based on the dwelling having 1,840 square feet of living area.

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). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The Board finds the appellant's appraisal report is the best evidence of the subject's market value as of the January 1, 2008 assessment date. The appraiser estimated a market value of \$300,000 for the subject property as of January 1, 2008. The subject's assessment reflects a market value of \$333,093 or \$181.03 per square foot of living area, land included, and is in excess of the market value estimate contained in the appraisal report. The board of review submitted three comparable sales that sold from October 2004 to March 2006 but was not able to refute the appellant's overvaluation argument. The comparable sales utilized in the appraisal sold from September to December 2007, which was more proximate in time to the January 1, 2008 assessment date. Based on this record, the Board finds a 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: March 23, 2012

*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.