



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

APPELLANT: Carol M. Kolinski Trust  
DOCKET NO.: 08-02446.001-R-1  
PARCEL NO.: 12-05-103-010

The parties of record before the Property Tax Appeal Board are Carol M. Kolinski Trust, 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: \$ 52,884**  
**IMPR.: \$ 80,163**  
**TOTAL: \$ 133,047**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story townhome of frame construction containing 2,119 square feet of living area. The dwelling was built in 2006. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car integral garage. The parties agree that the subject property sold for \$549,085 in August 2006. The property is located in Geneva, Geneva Township, Kane County.

The appellant's appeal is based on overvaluation and assessment inequity. In support of the overvaluation argument, the appellant submitted two separate grid analyses with information on a total of five comparable properties.<sup>1</sup> The townhomes are one or two-story townhomes that are located in close proximity to the subject property. The appellant did not indicate when the dwellings were built. The townhomes range in size from 2,119 to 3,052 square feet of living area. Each comparable has a full unfinished basement, a fireplace, central air conditioning, and a garage. The comparable properties sold from January 2006 to

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<sup>1</sup> The appellant submitted a residential appeal form dated April 9, 2009 with four comparable sale properties. The appellant submitted another residential appeal form dated April 10, 2009 with a second grid analysis of comparable sale properties. There are three comparable sales that are listed on both grids. Comparable sale #1 on the grid dated April 9, 2009 sold in March 2008, and comparable sale #1 on the grid dated April 10, 2009 sold in January 2006.

April 2008 for prices that ranged from \$399,900 to \$562,476 or from \$131.02 to \$265.44 per square foot of living area, land included.

In support of the inequity argument, the appellant submitted another grid analysis with assessment information on four comparable properties described as one or two-story frame townhomes. The townhomes are located in close proximity of the subject property. The townhomes were built in 2006 or 2008, and each contains 2,119 square feet of living area. Each dwelling has a full unfinished basement, a fireplace, central air conditioning, and a garage. These comparables have improvement assessments that range from \$49,329 to \$140,920 or from \$23.28 to \$66.50 per square foot of living area. The comparable assessed at \$49,329 or \$23.28 per square foot of living area has a prorated assessment. The subject's improvement assessment is \$133,497 or \$64.88 per square foot of living area.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$72,827. The appellant did not request any change to the subject's land assessment of \$52,884. When completing section 2d of the residential appeal form, the appellant requested that the subject's total assessment be reduced to \$137,644. Actually, the land assessment and the proposed improvement assessment add up to \$125,711.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$186,381 was disclosed. The subject's assessment reflects a market value of \$560,207 or \$264.37 per square foot of living area, land included, using the 2008 three-year average median level of assessments for Kane County of 33.27% as determined by the Illinois Department of Revenue. The board of review offered to stipulate to a lower assessment. The board of review's proposal would have resulted in a total assessment of the subject property of \$137,644, the amount the appellant originally asked for. However, the land assessment and the proposed improvement assessment did not add up to \$137,644. The proposed total assessment of \$137,644 reflects a market value of \$413,718 or \$195.24 per square foot of living area, land included, using the 2008 three-year average median level of assessments for Kane County of 33.27% as determined by the Illinois Department of Revenue.

The appellant rejected the proposed stipulation on November 2, 2010.

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 warranted.

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 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, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant has met this burden of proof, and a reduction in the subject's assessment is warranted.

In this appeal, the board of review offered to stipulate to a lower assessment; however, the appellant rejected the offer. The appellant submitted five comparable sale properties on two separate grid analyses. The board of review did not present any evidence. The Board finds the appellant's comparable sale that sold in March 2008 was the best evidence of market value in the record.<sup>2</sup> This comparable sold for \$399,900 or for \$188.72 per square foot of living area, land included. This comparable property was a one-story townhome like the subject and was identical to the subject in size. The Board gives no weight to the appellant's comparable sales #2 through #4. These comparable properties were two-story dwellings, not one-story like the subject. The Board also gives no weight to the appellant's comparable property that sold in January 2006.<sup>3</sup> This sale date was not as proximate in time to the assessment date at issue as the previously identified sale.

The subject's assessment of \$186,381 reflects a market value of \$560,207 or \$264.37 per square foot of living area, land included, using the 2008 three-year average median level of assessments for Kane County of 33.27% as determined by the Illinois Department of Revenue. The subject's assessment reflects a market value above the best sale in the record. Based on this record the Board finds the subject property had a market value of \$399,900 as of January 1, 2008. Since market value has been determined the 2008 three year average median level of assessments for Kane County of 33.27% as determined by the Illinois Department of Revenue shall apply.

Based on the market finding herein and the resulting assessment, the Board finds no further reduction in the subject's assessment based on assessment inequity is warranted.

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<sup>2</sup> This property was listed as comparable sale #1 on the grid dated April 9, 2009.

<sup>3</sup> This property was listed as comparable sale #1 on the grid dated April 10, 2009.

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.



Chairman



Member



Member



Member



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 20, 2012



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.