



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

APPELLANT: Charles & Ramona McClure  
DOCKET NO.: 08-02762.001-R-1  
PARCEL NO.: 03-20-403-005

The parties of record before the Property Tax Appeal Board are Charles and Ramona McClure, the appellants, 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:** \$24,499  
**IMPR:** \$103,128  
**TOTAL:** \$127,627

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling of frame construction with a brick and vinyl exterior that contains 1,988 square feet of living area. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace and a two-car attached garage. The dwelling was constructed in 2003. The subject property has a 9,148 square foot site and is located in West Dundee, Dundee Township, Kane County.

The appellant, Ramona McClure, appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellants completed Section V - Comparable Sales Assessment Grid Analysis on the Residential Appeal Form using three comparable sales. The sales were described as being improved with two-story single family dwellings that ranged in size from 2,146 to 2,508 square feet of living area. These comparables have vinyl siding or brick and vinyl siding exteriors and each is approximately 5 years old. Each comparable has a basement with one being finished, central air conditioning, one fireplace and a 2, 2.5 or a 3-car attached garage. The appellants indicated each comparable had a .25 acre or 10,890

square foot site. The appellants reported these comparables sold from May 2008 to March 2009 for prices ranging from \$280,000 to \$315,000 or from \$125.60 to \$130.48 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$94,768 to \$112,773 or from \$44.10 to \$44.96 per square foot of living area. Each of these comparables had a land assessment of approximately \$2.74 per square foot of land area.

The appellants also submitted a Comparative Market Analysis prepared by Debi Clark of RE/MAX Associates West that was dated April 4, 2009. The analysis included nine recently sold properties and eight properties that were currently for sale. The sales were composed of two-story homes that sold from April 2008 to March 2009 for prices ranging from \$280,000 to \$419,900. The comparables described as being currently for sale were composed of two, one-story dwellings and six, two-story dwellings that had listing prices ranging from \$355,000 to \$479,000. Based on this analysis the suggested marketing price for the subject property was \$333,655. The appellant testified the market analysis was used as a basis to try and sell the subject property. She indicated the subject property was listed for sale in 2009 for a price of \$365,000. She testified no offers to purchase the home were received.

As a final point the appellants submitted assessment information and photographs on three additional comparables located along the same street and within the same block as the subject. The comparables were improved with the same model home as the subject dwelling. Each home is a one-story home with 1,988 square feet of living area constructed from 2001 to 2003. Each home has a full basement, central air conditioning, a fireplace and a two-car attached garage. These properties have sites ranging in size from 6,970 to 9,148 square feet of land area. The comparables have improvement assessments ranging from \$89,140 to \$106,171 or from \$44.84 to \$53.41 per square foot of living area. These same comparables have land assessments ranging from \$24,499 to \$29,824 or from \$2.68 to \$4.28 per square foot of land area.

During the hearing the appellant testified that the property located at 2934 Exeter Court was very similar to the subject with the exception it has some upgrades and a gazebo. She also indicated that this property sold in March 2003 for a price of \$342,710 while the subject was purchased in July 2003 for a price of \$319,260. The appellant questioned why this property that sold for more than the subject was assessed for less than the subject property.

Based on this evidence the appellants requested the subject's land assessment be reduced to \$23,500 and the improvement assessment be reduced to \$88,140.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$132,149 was disclosed. The subject has a land assessment of

\$24,499 or \$2.68 per square foot of land area. The subject's improvement assessment is \$107,650 or \$54.15 per square foot of living area.

In support of the assessment the board of review submitted information on four comparables located in the subject's subdivision and within two blocks of the subject property.<sup>1</sup> The comparables were improved with one-story dwellings that each had 1,988 square feet of living area. Each comparable has a full basement that is partially finished, central air conditioning, a fireplace and a two-car attached garage. The dwellings were built in 2001 and 2002. The comparables have sites containing 6,970 and 7,840 square feet of land area. The comparables have improvement assessments ranging from \$105,064 to \$106,357 or from \$52.85 to \$53.50 per square foot of living area. Each of the comparables has a land assessment of \$29,824 or \$3.80 and \$4.28 per square foot of land area.

These same comparables sold from September 2002 to April 2006 for prices ranging from \$350,000 to \$425,000 or from \$176.06 to \$213.78 per square foot of living area, including land. The subject's total assessment of \$132,149 reflects a market value of approximately \$397,201 or \$199.80 per square foot of living area, including land using the 2008 three year median of assessments for Kane County of 33.27%. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that 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 appellants argued in part overvaluation as the basis of the 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 (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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

In support of the market value argument the appellants submitted information on three comparable sales. However, these comparables differed from the subject dwelling in style being two-story dwellings. Additionally, two of the sales occurred in 2009, more than one year after the assessment date at issue. Due to these factors the Board finds these comparables are not indicative of the subject's market value as of January 1, 2008.

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<sup>1</sup> The appellants and the board of review have a common comparable located at 2903 Exeter (parcel number 03-20-403-017).

The appellants also submitted a market analysis in support of the overvaluation argument. The evidence disclosed the market analysis was prepared as of April 2009, which is 16 months after the assessment date at issue. Additionally, all but two of the seventeen purported comparables were two-story dwellings, dissimilar to the subject in style. Due to these factors the Board finds the market analysis is not indicative of the subject's market value as of the January 1, 2008 assessment date at issue.

The appellants also argued assessment inequity as an alternative basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted on this basis.

The record contains information on six comparables submitted by the parties in support of their respective positions. Each comparable was located in the subject's subdivision with four located on the same street as the subject property. These six comparables were improved with one-story dwellings that were similar to the subject in style, size, features and age. These properties had improvement assessments ranging from \$89,140 to \$106,357 or from \$44.84 to \$53.50 per square foot of living area. The subject has an improvement assessment of \$107,650 or \$54.15 per square foot of living area, which is above the range established by the best comparables in the record. Based on this record the Board finds a reduction in the subject's improvement assessment is warranted.

These same comparables had land assessments of \$24,499 and \$29,824 or from \$2.68 to \$4.28 per square foot of land area. The subject has a land assessment of \$24,499 or \$2.68 per square foot of land area, which is at the low end of the range established by the comparables. Based on this data the Board finds the subject's land is being equitably assessed and no reduction to the land assessment is justified.

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

*Frank J. Huff*

Member

Member

*Shawn R. Lerbis*

Member

Member

*Mario M. Louie*

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: September 23, 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.