



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

APPELLANT: Robert Mac Alpine
DOCKET NO.: 08-03352.001-R-1
PARCEL NO.: 06-34-152-063

The parties of record before the Property Tax Appeal Board are Robert Mac Alpine, 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: \$ 13,518
IMPR.: \$ 53,070
TOTAL: \$ 66,588

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story townhome of frame construction. The dwelling was built in 1996 and contains 1,524 square feet of living area. Features of the townhome include a partial unfinished basement, central air conditioning, and a two-car integral garage. The property is located in Elgin, Elgin Township, Kane County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity and overvaluation as the bases of the appeal. When the appellant completed section 2d of the residential appeal form, he indicated that the appeal was being based on comparable sales, a recent appraisal, and assessment equity.

In support of the overvaluation argument, the appellant provided limited information on two comparable sales that are located in the same development as the subject. Comparable #1 sold in July 2008 for \$195,000, and comparable #2 sold in October 2008 for \$180,000. According to the appellant, both have central air conditioning and a two-car garage. No information on age, size, exterior construction, design, or other features was provided.

The appellant also submitted an appraisal report in which a market value of \$155,000 was estimated for the subject property

as of June 22, 2010. The appraiser developed the sales comparison approach to estimate the market value of the subject property. The appraiser considered five comparable properties. The five comparable properties are located in the same development as the subject. The comparables are described as being 12 or 14 years old at the time of the appraisal, and they contain from 1,421 to 1,645 square feet of living area. Each has a two-car garage, and two comparables have finished family rooms in their basements. Three of the comparable properties sold from October 2009 to May 2010 for prices of either \$150,000 or \$169,900 or from \$98.62 to \$111.48 per square foot of living area, land included. At the time of the appraisal, comparables #4 and #5 were listed for prices of \$189,900 and \$199,000, respectively. 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 five comparable properties ranged from \$146,500 to \$174,660. Based on this analysis, the appraiser estimated that the subject property had a market value of \$155,000 as of June 22, 2010.

Although the appellant indicated on the residential appeal form that the appeal was being based in part on assessment equity, the appellant did not submit any assessment information in support of an equity argument.

When the appellant completed section 2c of the residential appeal form, he requested that the subject property's land assessment remain unchanged at \$13,518. The appellant requested that the subject's improvement assessment be reduced to \$50,000.¹ The appellant indicated that the requested total assessment was \$155,000, which was the market value for the subject property contained in the appraisal report. It is not clear if the appellant was requesting the total assessment be reduced to \$63,518 or if he wanted the total assessment reduced to \$51,662, which would be 33.33% of the market value estimated in the appraisal report.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$66,588 was disclosed. The subject's assessment reflects a market value of \$200,144 or \$131.33 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 submitted an analysis prepared by the township assessor. The township assessor selected seven comparable properties that consist of two-story frame townhomes located in the same development as the subject. The dwellings were built in 1996, and each contains 1,524 square feet of living area. Each townhome has central air conditioning and a two-car

¹ Since the subject has 1,524 square feet of living area, this equates to \$32.81 per square foot of living area.

integral garage. Each has a partial basement, with three comparables having unfinished basements and four having an area finished for a recreation room. These properties sold from April 2005 to March 2007 for prices that ranged from \$197,000 to \$236,000 or from \$129.27 to \$154.86 per square foot of living area, land included.

The township assessor also provided assessment information for the comparable sale properties. These comparables have improvement assessments that range from \$52,153 to \$54,237 or from \$34.22 to \$35.59 per square foot of living area. The subject property has an improvement assessment of \$53,070 or \$34.82 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 contend 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 (3rd 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 not met this burden of proof, and a reduction in the subject's assessment is not warranted on this basis.

The parties submitted information on fourteen comparable sales. The Board finds the township assessor's comparable sales #5 through #7 are the best evidence of market value in the record. These comparables sold from July 2006 to March 2007 for prices that ranged from \$197,000 to \$236,000 or from \$129.27 to \$154.86 per square foot of living area, land included. These comparables were located in the same development as the subject and were built in the same year as the subject. They were also identical to the subject in size, design, exterior construction, and most features.

The Board gives no weight to the appraisal submitted in the appellant. The Board finds the appraisal submitted by the appellant had an effective date as of June 22, 2010, more than 29 months after the assessment date at issue. The appraiser's comparable sales #1 through #3 sold from October 2009 to May 2010, which was not as proximate in time to the assessment date at issue than the previously identified sales. In addition, two of the appraiser's comparable sales were listed for sale and had not yet sold. The appellant also provided a sale price and a sale date for two comparables but did not provide any information

on their age or size. Consequently, these comparables could not be compared to the other sales in the record.

The subject's assessment of \$66,588 reflects a market value of \$200,144 or \$131.33 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 within the range of the best sales in the record. Based on the evidence provided, the Board finds no change in the assessment on the basis of overvaluation is justified.

The appellant also marked unequal treatment in the subject's improvement assessment as the 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the only assessment information in the record was provided by the township assessor. The appellant did not provide any assessment information for his two comparable properties. Consequently, the appellant's comparables received no weight in the Board's analysis. The township assessor provided complete assessment information for seven equity comparables. These comparables were identical to the subject in almost all respects. The Board notes that the township assessor's comparables had improvement assessments that ranged from \$52,153 to \$54,237 or from \$34.22 to \$35.59 per square foot of living area. The subject's improvement assessment of \$53,070 or \$34.82 per square foot of living area falls within this range. Therefore, the Board finds that the subject's improvement assessment is equitable and a reduction based on assessment inequity is not warranted on this basis.

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: April 20, 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.