FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Carla & William M. Baker
DOCKET NO.: 08-03776.001-R-1
PARCEL NO.: 05-13-376-020

The parties of record before the Property Tax Appeal Board are Carla & William M. Baker, the appellants, 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:	$ 64,568
IMPR.:	$ 195,248
TOTAL:	$ 259,816

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling of frame and masonry construction. The dwelling is two years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car attached garage. The township assessor claims the dwelling contains 3,910 square feet of living area, while the appellants claim that the dwelling contains 3,861 square feet of living area. Both parties acknowledge that the subject property sold for $772,178 in June 2006. The property has a 0.76 acre site and is located in Elgin, Plato Township, Kane County.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity and overvaluation as the bases of the appeal. When the appellants completed Section 2d of the residential appeal form, they indicated that their appeal was being based on comparable sales, assessment equity, and a recent appraisal. In support of the overvaluation argument, the appellants submitted information on four comparable properties improved with two-story single-family dwellings. The comparable properties have land areas that range from 0.29 to 0.41 acres. The dwellings are two-years old, and they range in size from 3,604 to 4,141 square feet of living area. The dwellings are

part of the same subdivision as the subject property, and they are located from 0.41 to 0.69 mile from the subject property. Features include unfinished basements, either full or partial, a fireplace, central air conditioning, and garages, either two-car or three-car. The appellants indicated that the comparable properties sold from March to October 2007 for prices that ranged from $539,900 to $639,026, or $131.49 to $154.32 per square foot of living area, land included.

The appellants also submitted an appraisal report in which a market value of $700,000 was estimated for the subject property as of April 7, 2009. The appraiser calculated the subject's improvement size at 3,861 square feet of living area and provided a building sketch to support the estimated size. The appraiser developed only the sales comparison approach for estimating the market value of the subject property. The appraiser considered six comparable properties. Four of these properties sold from April 2008 to April 2009 for prices that ranged from $613,500 to $885,000, or from $164.51 to $205.00 per square foot of living area, land included. The appraiser also considered two properties that were active listings and had not yet sold. Comparable #5 was listed at $945,000, and comparable #6 was listed at $789,500. Two of the properties are located on the same street as the subject, and the other four are located 1.6 or 2.4 miles from the subject property. The appraiser described these six comparable properties as two-story masonry or frame and masonry dwellings. Four of the properties are new, and the other two are three and six years old. The dwellings contain from 3,685 to 4,863 square feet of living area, and their building sites range from 0.27 to 1.28 acres of land area. After identifying differences between the comparable properties and the subject, the appraiser made adjustments to the sale prices. The gross adjustments to the comparables' sale prices ranged from 15.5% to 29.4% of the original sale prices. As a result, the adjusted sale prices of the comparable properties ranged from $665,400 to $814,500. The appraiser estimated that the subject property had a market value of $700,000.

In support of the equity argument, the appellants provided assessment information for the four comparable sale properties listed in Section V of the residential appeal form. These comparables had improvement assessments that ranged from $143,927 to $211,824 or from $35.05 to $43.30 per square foot of living area. The subject has an improvement assessment of $195,248 or $50.57 per square foot of living area.[1]

Based on this evidence, the appellants requested that the subject property's improvement assessment be reduced to $169,333 or $43.86 per square foot of living area and that the total assessment be reduced to $233,000.

[1] This calculation is based on the subject property having 3,861 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $259,816 was disclosed. The subject's assessment reflects a market value of $780,932 or $202.26 per square foot of living area,[2] 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 provided additional information about the subdivision where the subject property is located. According to the township assessor, the southern end of this subdivision, where the subject property is located, features larger lots with custom built houses. The township assessor also selected six comparable sales for analysis. The township assessor's comparable #2 is the same property as the appraiser's comparable #1. Although the township assessor did not indicate the proximity of the comparables to the subject property, the subdivision map provided by the township assessor indicates that three of the comparables are located near the subject property. No information was provided on the size of the comparables' parcels. According to the township assessor, one of the six dwellings is one-story; another is one and one-half story; and four are two-story in design. The dwellings were built in 2006 or 2007, and they contain from 2,940 to 4,656 square feet of living area. Features include unfinished basements, either full or partial, a fireplace, central air conditioning, and garages, either two-car or three-car. The assessor indicated that the six comparable properties sold from June 2006 to May 2008 for prices that ranged from $747,629 to $932,827 or from $189.00 to $254.30 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 $200,286 to $268,084 or from $53.45 to $68.12 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants 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,

[2] This calculation was also based on the subject property having 3,861 square feet of living area.

comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellants have not met this burden of proof, and a reduction in the subject's assessment is not warranted.

In this appeal, the parties submitted 15 comparable sale properties. The appraiser's comparable #1 is the same property as the township assessor's comparable #2.[3] The Board finds the township assessor's comparable #6 and the appraiser's comparable #1 were the best evidence of market value in the record. The township assessor's comparable #6 sold in December 2007 for $880,000 or $189.00 per square foot of living area, land included. This comparable was located near the subject property and, despite being larger than the subject, was very similar in age, design, exterior construction, and features. The appraiser's comparable #1 sold in May 2008 for $885,000 or $205.00 per square foot of living area, land included. This comparable was located on the same street as the subject and, although somewhat larger than the subject, was the same age as the subject.

The Board gave little weight to the township assessor's other comparables. Comparable #1 sold in August 2006, which was not proximate in time to the assessment date at issue. Comparables #3 through #5 were more current sales, but they were not located near the subject property. The Board also gave little weight to the comparable sales submitted by the appellants. Although these properties were located in the same subdivision as the subject, they were not located near the subject property. The Board also gave little weight to the appraiser's comparables #2 through #6. The appraiser's comparable #5 and comparable #6 were not sales, but listings, and comparables #2 through #4 and #6 were located 1.6 or 2.4 miles from the subject.

The subject's assessment of $259,816 reflects a market value of $780,932 or $202.26 per square foot of living area, which is supported by the best sales in the record. The Board finds that a reduction in the subject's assessment on the basis of overvaluation is not warranted.

The appellants contend 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 appellants have not met this burden.

The parties presented assessment data on a total of ten equity comparables. The Board finds that the township assessor's comparables #1 through #3, despite differences in design, were

[3] The appraiser described this dwelling as two-story, while the township assessor described it as one and one-half story.

the most similar to the subject in location. They were also very similar in age and exterior construction. As a result, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $52.96 to $68.12 per square foot of living area. The subject's improvement assessment of $49.94 per square foot of living area falls below the range established by these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is equitable and a reduction in its assessment based on assessment inequity is not 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.

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: March 23, 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.