



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

APPELLANT: Michelle Hines  
DOCKET NO.: 08-03783.001-R-1  
PARCEL NO.: 12-05-301-020

The parties of record before the Property Tax Appeal Board are Michelle Hines, 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:     \$ 38,754  
IMPR.:    \$ 117,897  
TOTAL:    \$ 156,651**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 16,372 square feet of land improved with a two-story frame and masonry, single-family dwelling containing 2,974 square feet of living area. The dwelling is 14 years old. Features included a partial finished basement, central air conditioning, a fireplace, and a three-car attached garage. The subject property is located in Geneva, Geneva 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 two appraisal reports. In the older appraisal, a market value of \$440,000 was estimated for the subject property as of October 19, 2005. In the newer appraisal, a market value of \$400,000 was estimated for the subject property as of June 20, 2008. Both appraisals were done by the same appraiser. The appraiser calculated the subject's improvement size at 2,974 square feet of living area and provided a building sketch to support the estimated size. In the 2008 appraisal, the appraiser developed the sales comparison approach and the cost approach but gave primary emphasis to the sales comparison approach for estimating the market value of the subject property. Using the cost

approach, the appraiser estimated a market value of \$400,400. Under the sales comparison approach, the appraiser considered three comparable sales that sold from February through May 2008 for sale prices that ranged from \$382,000 to \$438,000, or from \$121.64 to \$145.75 per square foot of living area, land included.<sup>1</sup> The three comparable sale properties are improved with two-story frame and masonry, single-family dwellings. The comparable properties are located from 0.23 to 0.90 mile from the subject. The dwellings range in age from 13 to 33 years old. The dwellings range in size from 2,621 to 3,165 square feet, and the sites range in size from 10,500 to 16,756 square feet of land area. Two comparable sale properties have partial unfinished basements, and one has a full unfinished basement. Two comparables have two-car garages, and one has a three-car garage. After identifying differences between the comparable properties and the subject, the appraiser adjusted the sales prices of the three comparable properties. The adjusted sales prices ranged from \$395,200 to \$429,100 or from \$124.87 to \$156.24 per square foot of living area, land included. The appraiser determined the subject property's market value was near the low end of this range and estimated it to be \$400,000, or \$134.50 per square foot of living area, land included. Based on this evidence, the appellant requested that the subject property's assessment be reduced to \$133,320.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$156,651 was disclosed. The subject's assessment reflects a market value of \$470,848 or \$158.32 per square foot of living area,<sup>2</sup> 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.

In support of its evidence, the board of review submitted a grid analysis and information on three comparable properties selected by the township assessor. The comparables are improved with two-story frame and masonry, single-family dwellings. The township assessor did not indicate the proximity of the comparables to the subject property. However, based on their parcel index numbers, the comparables appear to be located in the same general area as the subject property. The township assessor did not indicate the lot size for each comparable.<sup>3</sup> The dwellings range in age from 10 to 16 years old. The dwellings contain from 2,931 to 3,029 square feet of living area. Each comparable has a partial unfinished basement and an attached garage, either two-car or three-car. Comparable sale #1 sold on December 27, 2007 for \$477,000 or \$157.48 per square foot of living area, land

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<sup>1</sup> The appraiser also listed another comparable property which had not yet sold. This property was described as an active listing. However, the appraiser did not include this comparable in his analysis of the subject's market value.

<sup>2</sup> This calculation is based on the subject having 2,974 square feet of living area.

<sup>3</sup> The comparables' land assessments range from \$48,745 to \$63,580. The subject's land assessment is \$38,754 or \$2.37 per square foot of land area.

included. Comparable sale #2 sold on November 19, 2007 for \$495,000 or \$168.88 per square foot of living area, land included. Comparable sale #3 sold on December 18, 2007 for \$485,000 or \$162.59 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record does not support 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 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); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or recent construction costs. (86 Ill.Admin.Code Sec.1910.65(c)). The Board finds that the appellant has not met this burden of proof, and a reduction in the subject's assessment is not warranted.

The Board finds the record contains six comparable sales submitted by the parties in support of their respective positions. The Board finds that the appraisal submitted by the appellant had an effective date of June 20, 2008, more than five months after the assessment date at issue. Since the appraiser did not value the subject as of the assessment date at issue, the Board gave no weight to the conclusion of value contained in the appraisal report. The Board finds the board of review's comparable sales were the best evidence of market value in the record. These comparables sold in November and December 2007, which was proximate in time to the January 1, 2008 assessment date. These comparables sold for prices that ranged from \$477,000 to \$495,000, or \$157.48 to \$168.88 per square foot of land area, land included. The subject has a total assessment of \$156,651, which reflects a market value of \$470,848 or \$158.32 per square foot of living area when using the 2008 three-year 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 below the best sales in the record. Based on this record, the Board finds a change in the assessment is not 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

*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.