



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

APPELLANT: James Sweeney  
DOCKET NO.: 08-03802.001-R-1  
PARCEL NO.: 03-07-378-014

The parties of record before the Property Tax Appeal Board are James Sweeney, 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:     \$ 27,107**  
**IMPR.:    \$ 78,340**  
**TOTAL:    \$ 105,447**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 8,750 square feet of land improved with a two-story frame, single-family dwelling containing 2,508 square feet of living area. The dwelling was built in 2007. Features included a full unfinished basement, central air conditioning, a fireplace, and a two-car attached garage. Both parties provided information indicating that the subject property sold for \$303,475 in December 2007. The subject property is located in Carpentersville, Dundee Township, Kane County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. When the appellant completed section 2d of the residential appeal form, he indicated that the appeal was being based on a recent appraisal of the subject property. When the appellant completed section V of the residential appeal form, he indicated he purchased the subject property for \$303,475 in December 2007; however, the appellant did not provide any documentation for the sale of the subject property. In support of the overvaluation argument, the appellant submitted an appraisal report in which a market value of \$290,000 was estimated for the subject property as of May 8, 2009. The appraiser developed only the sales

comparison approach to value. The appraiser calculated the subject's improvement size at 2,508 square feet of living area and provided a building sketch to support the estimated size. The appraiser considered three comparable sales that sold from January through April 2009 for sale prices of \$280,000 or \$295,000, or from \$108.58 to \$138.89 per square foot of living area, land included.<sup>1</sup> The three comparable properties are improved with two-story, single-family dwellings. One of the comparable properties is located 0.71 mile from the subject, and the other two are located 1.3 miles from the subject. The dwellings range in age from one to nine years old. The dwellings range in size from 2,016 to 2,717 square feet, and the sites range in size from 0.18 to 0.25 acres of land. 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 \$289,775 to \$290,500 or from \$106.65 to \$143.75 per square foot of living area, land included. The appraiser estimated the subject property's market value as \$290,000, or \$115.63 per square foot of living area, land included. Based on this evidence, the appellant requested that the subject property's assessment should be reduced to \$96,570.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$105,447 was disclosed. The subject's assessment reflects a market value of \$316,943 or \$126.37 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.

In support of its evidence, the board of review submitted an analysis prepared by the township assessor that included the appellant's comparables and comparables selected by the township assessor. The township assessor submitted a total of six comparable sales. The comparable properties are improved with two-story frame, single-family dwellings. Two of the comparables are located in the same block as the subject, and the other four are located in close proximity to the subject. The dwellings were built in either 2006 or 2007. The dwellings contain either 2,470 or 2,506 square feet of living area, and their sites range in size from 8,276.4 to 13,503.60 square feet of land area. These properties sold from November 2006 through December 2007 for prices that ranged from \$343,990 to \$361,390 or from \$139.27 to \$146.31 per square foot of living area, land included. The subject property sold in December 2007 for \$303,475 or for \$121.10 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>1</sup> The appraiser also looked at two other comparable properties which had not yet sold. One was described as a pending sale, and the other was described as an active listing. According to the appraiser, these comparables "were provided to demonstrate further support for the value conclusion."

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.

In this appeal, the appellant asked that the appeal be based on a recent appraisal of the subject property. The appellant did not provide any documentation concerning the December 2007 sale of the subject property. The appellant did submit an appraisal that had an effective date of May 8, 2009, which was more than 17 months after the assessment date at issue. Since the appraiser did not value the subject property as of the January 1, 2008 assessment date, the Board gives no weight to the conclusion of value contained in the appellant's appraisal. The Board finds the township assessor's comparable sales #3 and #6 were the best evidence of market value in the record. These comparables were located on the same block as the subject and, despite having larger lot sizes than the subject, were very similar in age, size, style, and exterior construction. These properties sold in December 2007 and November 2007 for prices of \$353,265 and \$361,390 or for \$143.02 and \$146.31 per square foot of living area, respectively. These sale dates were the most proximate in time to the January 1, 2008 assessment date. The subject has a total assessment of \$105,447, which reflects a market value of \$316,943 or \$126.37 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 no change in the 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.

*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: 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.