



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

APPELLANT: Nigel & Ellen Rhodes  
DOCKET NO.: 08-05321.001-R-1  
PARCEL NO.: 15-26-332-011

The parties of record before the Property Tax Appeal Board are Nigel & Ellen Rhodes, 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:** \$7,843  
**IMPR.:** \$34,461  
**TOTAL:** \$42,304

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 54-year old, one-story dwelling of frame construction containing 964 square feet of living area with a full unfinished basement. Features include a fireplace and a one-car garage. The property is located in Aurora, Aurora Township, Kane County.

The appellants' appeal is based on overvaluation of the subject property. In support of this market value argument, the appellants submitted information on four sales comparables. The properties were located within five blocks of the subject property. They were improved with one-story frame dwellings that range in age from 57 to 86 years old. The comparables range in size from 768 to 1,072 square feet of living area. Two of the comparables have full unfinished basement. One comparable has central air conditioning and each comparable has from a one-car to a three-car garage. The sales occurred from October 2005 to December 2007 for prices ranging from \$103,000 to \$115,000 or from \$96.08 to \$147.79 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$37,843 which

would reflect a market value of approximately \$113,529 or \$117.77 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$46,697 was disclosed. The subject's assessment reflects an estimated market value of \$140,358 or \$145.60 per square foot of living area, including land, using the 2008 three-year median level of assessments for Kane County of 33.27%.

In support of the subject's assessment, the board of review presented a copy of the subject's property record card and a spreadsheet prepared by the township assessor outlining limited data on the subject and 18 additional properties, four of which were presented by the appellants and identified as "TP1" through "TP4" for taxpayer 1 through 4. The fourteen newly presented comparables are described as one-story frame or masonry dwellings that range in age from 39 to 84 years old. The dwellings range in size from 792 to 1,176 square feet of living area. Each comparable has a basement. The assessor's spreadsheet provided no other descriptive features of the suggested comparables. Twelve of these comparables sold between December 1989 and February 2007 for prices ranging from \$43,000 to \$189,900 or from \$54.29 to \$211.94 per square foot of living area including land. The board of review also presented assessment data for each of these properties which are not responsive to the appellants' overvaluation claim. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants contend that the higher sales prices of a number of the board of review's suggested comparables are "due to their superior amenities, upgrades and finished areas." In support of this contention, the appellants included copies of Multiple Listing Sheets for three properties that sold or were listed for prices in excess of \$180,000. In closing in rebuttal, the appellants requested an assessment reflective of a market value of \$115,000.

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 warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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). The Board finds the evidence in the record does support a reduction in the subject's assessment.

The parties submitted a total of 16 comparable sales for the Board's consideration. The Board finds there were only nine sales presented by both parties which occurred between October 2005 and December 2007 for prices ranging from \$103,000 to

\$189,900 or from \$96.08 to \$211.94 per square foot of living area, including land, which would be sufficiently proximate in time to the assessment date of January 1, 2008 to be reflective of the subject's estimated market value. The board of review failed to provide any detail on the features of the sales. Based on the appellants' rebuttal information, the Board finds that the sales which occurred at the higher end of the range enjoyed features not presented in the subject such as full finished basement. Based on this data, the Board finds that the high-end sales prices reflect properties with superior features. Thus, the most similar comparables to the subject sold between October 2005 and December 2006 for prices ranging from \$103,000 to \$169,900 or from \$96.08 to \$206.19 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$140,358 or \$145.60 per square foot of living area, including land, which fall within the range of these most similar comparable sales.

The Property Tax Appeal Board also takes notice that the subject property was on appeal for the subsequent 2009 assessment. The Board further takes of its decision in Docket No. 09-04002.001-R-1. (86 Ill.Admin.Code §1910.90(i)). In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$42,304 based on a stipulation of the parties and based on the evidence submitted by the parties. In 400 Condominium Association v. Tully, 79 Ill.App.3d 686 (1<sup>st</sup> Dist. 1979), the court found that a substantial reduction in the tax bill is indicative of the invalidity of the prior tax year's assessment. The Board finds a substantial reduction in the subject's assessment for the subsequent year without any credible explanation is indicative of the invalidity of the prior year's assessment.

Based on the foregoing analysis, the Property Tax Appeal Board finds the appellants did demonstrate the subject property's assessment to be excessive in relation to its market value given the subsequent year assessment reduction. Therefore, a reduction in the subject's assessment is warranted on this record in accordance with the assessment decision for 2009.

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: June 22, 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.