



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

APPELLANT: Richard Tolleson  
DOCKET NO.: 09-03021.001-R-1  
PARCEL NO.: 11-36-428-003

The parties of record before the Property Tax Appeal Board are Richard Tolleson, 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: \$28,666  
IMPR: \$129,317  
TOTAL: \$157,983**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel contains 15,864 square feet of land area and is improved with a 2-story dwelling of brick and frame construction. The dwelling was built in 2006 and contains 3,330 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a garage containing 812 square feet. The subject is located in North Aurora, Blackberry Township, Kane County.

The appellant marked comparable sales as the basis of the appeal. The appellant submitted information on three comparable properties<sup>1</sup> in the same block as the subject on lots ranging in size from 14,022 to 14,532 square feet of land area. The improvements are described as 2-story brick and frame dwellings either 3 or 4 years old. The dwellings range in size from 3,067 to 3,287 square feet of living area. The comparables feature full unfinished basements, central air conditioning, fireplaces and garages ranging in size from 672 to 717 square feet.

The appellant disclosed the comparables sold between January 2007 and February 2010 for prices ranging from \$372,500 to \$428,632 or from \$121.45 to \$139.75 per square foot of living area including land. The appellant also disclosed that comparable #3 sold twice, once in June 2007 for \$428,632 and again in February 2010 for

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<sup>1</sup> Appellant's comparables #3 and #4 are the same property.

\$372,500. The appellant claims the board of review valued the subject at \$421,000 in 2008 then raised it to \$480,000 in 2009. However, the appellant did not submit any evidence to support that claim. Based on this record, the appellant requested the subject's assessment be reduced to \$139,966.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$157,983 was disclosed. The subject's total assessment reflects an estimated market value of \$474,851 or \$142.60 per square foot of living area, land included, using the 2009 three-year median level of assessments for Kane County of 33.27% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties located within 1,465 feet of the subject on different streets than the subject. The comparables were built from 2006 to 2008 and consist of 2-story brick and frame dwellings. The dwellings range in size from 3,288 to 3,527 square feet of living area. Features include full unfinished basements, central air conditioning, one or two fireplaces and garages that contain between 679 and 786 square feet. The four comparables sold between February and September 2008 for prices ranging from \$425,000 to \$525,657 or from \$127.82 to \$151.30 per square foot of living area including land. 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 Property Tax Appeal 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 must be proven 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). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

The Board finds the sale dates of appellant's comparables #2, #3 and #4 were more than one year from the subject's valuation date of January 1, 2009. Therefore, these three comparables received less weight in the Board's analysis. The appellant's comparable #1 and all of the board of review's comparables were similar to the subject in age, size, location, lot size, exterior construction and features. These comparables sold between February and September 2008 for prices ranging from \$400,000 to

\$525,657 or from \$126.22 to \$151.30 per square foot of living area including land. The subject's assessment reflects a market value of \$474,851 or \$142.60 per square foot of living area including land, which is within the range of these most similar comparables. Therefore, the Board finds the appellant has failed to prove through a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment 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.

*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.