



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

APPELLANT: Richard & Mary Vilim
DOCKET NO.: 09-03492.001-R-1 through 09-03492.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Richard and Mary Vilim, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-03492.001-R-1	14-10-276-003	\$72,698	\$97,285	\$169,983
09-03492.002-R-1	14-10-426-053	\$205	0	\$205

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story single family dwelling of brick and frame construction that contains 3,609 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage. The subject is a 2.07 acre lake site and is located in Sugar Grove, Sugar Grove Township, Kane County.

The appellant, Mary Vilim appeared before the Property Tax Appeal Board contending both overvaluation and assessment inequity as the basis of the appeal. In support of the overvaluation argument, the appellants submitted an appraisal report estimating a fair market value for the subject property of \$510,000 as of January 1, 2009. The appraiser utilized the sales comparison approach to value. The appraiser did include an opinion of site value of \$150,000; however, his opinion was not supported by any evidence in the report. The appraiser was not present at the hearing to provide testimony and be cross examined regarding the appraisal methodology.

In addition, the appellant argued the subject's land and improvements are inequitably assessed. In support of this argument the appellant provided descriptions and assessment information on three comparables located from one to five blocks from the subject property. The comparables were improved with two-story single family dwellings that ranged in size from 3,412 to 4,308 square feet of living area. The dwellings were brick and frame or brick, frame and stucco exterior construction and were built from 1980 to 1995. Two comparables have a basement while it was unknown whether the third comparable had a basement. Each dwelling has central air conditioning, one to four fireplaces and a three-car or four-car garage. These comparables had improvement assessments ranging from \$95,519 to \$107,546 or from \$23.99 to \$31.52 per square foot of living area. The subject has an improvement assessment of \$114,500 or \$31.73 per square foot of living area.

The comparables submitted by the appellant have lots that range in size from 16,000 to 20,444 square feet of land area and have land assessments ranging from \$34,603 to \$45,436 or from \$2.03 to \$2.29 per square foot of land area. The subject property has a land assessment of \$72,698 or \$.83 per square foot of land area. Based on the evidence provided, the appellant requested a reduction in the subject's land and building assessment.

During the hearing the appellant indicated the primary argument was based on overvaluation and assessment distribution between the land and improvement assessment.

Based on this evidence the appellant requested the subject's assessment be reduced to \$161,500.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$187,198 was disclosed. The subject's assessment reflects a market value of \$561,987 or \$155.72 per square foot of living area, including land, when using the 2009 three year average median level of assessments for Kane County of 33.31%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal prepared by the township assessor, photographs, maps, a grid analysis of four assessment equity comparables and a grid analysis of five comparable sales.

The five comparables sales consist of one and one-half story and two-story brick or brick and frame dwellings that were built from 1990 to 2008. The board of review did not disclose the proximate location of the comparables in relation to the subject. The comparables have central air conditioning, one or two fireplaces and basements. The dwellings are situated on lots that contain from 16,117 to 111,078 square feet of land area. The comparables range in size from 3,408 to 4,017 square feet of living area. The comparables sold from May 2008 to October 2009 for prices ranging from \$385,000 to \$658,355 or from \$95.84 to \$185.30 square foot of living area including land.

The board of review submitted four equity comparables supplied by the township assessor located on the subject's street. The dwellings were two-story, frame or brick and frame construction containing from 3,598 to 5,840 square feet of living area and were built from 1989 to 2001. Other features include central air conditioning and one or two fireplaces. These comparables have improvement assessments that range from \$111,663 to \$141,751 or from \$23.65 to \$48.37 per square foot of living area.

The comparables have lake lots that range in size from 1.39 to 1.97 acres of land area and land assessments of \$72,903 or \$72,904. The subject property has a land assessment of \$72,903.

After reviewing the evidence, the board of review offered to stipulate to a revised assessed value of \$169,983. The appellants were notified of the proposed assessment and given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

At the hearing, the board of review representative testified the board of review was still willing to stipulate to the appraised value submitted by the appellants.

After hearing the testimony 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 supports 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, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants in this appeal submitted an appraisal estimating the subject property has a fair market value of \$510,000 as of January 1, 2009. The Board finds the best evidence of the subject property's fair market value is the appraisal submitted by the appellants estimating a fair market value of \$510,000. The subject property's final assessment of \$187,198 reflects an estimated market value of \$561,987, which is considerably higher than the appraisal submitted by the appellant. Therefore, a reduction in the subject property's assessment is warranted.

The Board finds the resulting improvement assessment equates to \$26.96 per square foot of living area, which is within the range established by the appellants' comparables. Additionally, the

subjects land assessment of \$72,903 is practically the same as the other lake lots presented by the board of review. Based on the reduction granted to the subject's assessment due to the market value finding herein, the Board finds a further reduction lowered on assessment inequity 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: 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.