



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

APPELLANT: James Albini
DOCKET NO.: 09-03920.001-R-1
PARCEL NO.: 09-33-107-005

The parties of record before the Property Tax Appeal Board are James Albini, 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: \$24,998
IMPR.: \$49,253
TOTAL: \$74,251

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel contains 7,150 square feet of land area and is improved with a 1-story dwelling of frame construction. The dwelling was built in 1959 and contains 1,183 square feet of living area. Features of the home include a full basement with finished area, central air conditioning and a garage containing 318 square feet. The subject is located in St. Charles, St. Charles Township, Kane County.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal. The appellant submitted information on three comparable properties with land sizes ranging from 6,565 to 8,400 square feet of land area. The improvements are described as 1-story or split level frame and masonry dwellings built between 1958 and 1965. The dwellings range in size from 972 to 1,157 square feet of living area. The comparables feature full basements, two with finished area. Other features include central air conditioning and garages ranging in size from 264 to 294 square feet.

The appellant disclosed the comparables sold between June and September 2008 for prices ranging from \$180,000 to \$190,000 or from \$164.22 to \$185.19 per square foot of living area including land. Based on this record, the appellant requested the subject's assessment be reduced to \$50,736. The appellant also submitted a

matrix of the subject and comparables and suggested adjustments to be considered.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$74,251 was disclosed. The subject's total assessment reflects an estimated market value of \$222,909 or \$188.43 per square foot of living area, land included, using the 2009 three-year median level of assessments for Kane County of 33.31% 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 five comparable properties. Three comparables were described in the grid analysis and two additional comparables were described in an attached data array with property record cards. The board of review's comparable #3 in the grid analysis was the same comparable as the appellant's comparable #2. The five comparables had land sizes ranging from 6,565 to 10,209 square feet of land area. The comparables were built from 1958 to 1963 and consist of 1-story or split level frame dwellings. The dwellings range in size from 962 to 1,157 square feet of living area. Features include full or partial basements with finished area, central air conditioning and garages that contain between 264 and 480 square feet. One comparable features a fireplace. The comparables sold between July 2007 and March 2009 for prices ranging from \$180,000 to \$245,000 or from \$182.74 to \$227.70 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant points out the differences in land area between the subject and the board of review's comparables, and argues the board of review's sales comparables from 2009 should not be allowed.

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 (3rd 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 sale date of the board of review's comparable #2 was more than one year from the subject's valuation date of January 1,

2009. The appellant's comparables #2 and #3 and the board of review's comparables #1 and #3 on the grid analysis were split level dwellings rather than 1-story. Appellant's comparable #1 featured an unfinished basement. Therefore, these comparables received less weight in the Board's analysis. The board of review's comparables #1 and #2 on the attached matrix were most similar to the subject in age, size, land size, exterior construction and features. These comparables sold in January 2009 and March 2009 for prices of \$211,000 and \$183,000 or \$191.82 and \$190.23 per square foot of living area including land. The subject's assessment reflects a market value of \$222,909 or \$188.43 per square foot of living area including land, which is below the range of these most similar comparables on a square foot basis. 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.



Chairman



Member



Member



Member



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: May 18, 2012



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.