



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

APPELLANT: Patrick Franciscy  
DOCKET NO.: 09-04219.001-R-1  
PARCEL NO.: 11-36-475-001

The parties of record before the Property Tax Appeal Board are Patrick Franciscy, the appellant; 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:** \$28,666  
**IMPR:** \$96,334  
**TOTAL:** \$125,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of brick and frame exterior construction that contains 2,984 square feet of living area and was built in 2006. Features of the home include central air conditioning, one fireplace, a 1,400 square foot unfinished basement and a three-car attached garage. The subject has a 17,973 square foot site and is located in North Aurora, Blackberry Township, Kane County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant provided photographs, descriptions and sales data on four comparables located within the same subdivision as the subject property. The comparables were improved with two-story single family dwellings that ranged in size from 3,452 to 3,928 square feet of living area. The dwellings were of frame and brick construction and were built from 2005 to 2008. Other features include central air conditioning, one fireplace, a three-car attached garage and basements ranging in size from 1,600 to 1,800 square feet with one being finished. These properties have sites ranging in size

from 14,030 to 17,459 square feet of land area. The comparables sold from December 2007 to February 2009 for prices ranging from \$370,000 to \$450,934 or from \$94.20 to \$116.49 per square foot of living area, including land.

The appellant testified that the subject property has three bedrooms, whereas each of the comparables have four bedrooms.

During the hearing the appellant testified his primary argument was based on overvaluation.

Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$152,506 was disclosed. The subject's assessment reflects a market value of \$457,838 or \$153.43 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 that was prepared by the township assessor, photographs, a grid analysis of the appellant's comparables and four additional comparables identified by the Blackberry Township Assessor's Office, property record cards for comparables used for both parties and the loan summary for the subject's property. The four comparables provided by the board of review were improved with an one and one-half story or two-story dwellings of brick and frame exterior construction that ranged in size from 2,669 to 3,353 square feet of living area. The dwellings were built from 2005 to 2008. Each comparable has central air conditioning, a two or three-car attached garage and basements ranging in size from 1,417 to 2,022 square feet with one being partially finished. Three of the comparables have fireplaces. Two of the comparables are located in the subject's subdivision. These properties have sites ranging in size from 14,000 to 20,245 square feet of land area. These properties sold from December 2006 to February 2008 for prices ranging \$386,000 to \$529,106 or from \$144.62 to \$172.42 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 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). 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the record contains eight sales submitted by the parties in support of their respective positions. The Board finds the comparables most similar to the subject that sold most proximate in time to the assessment date at issue included appellant's comparables 1 through 3 and board of review comparable 2. These comparables were improved with two-story dwellings that were all larger than the subject dwelling ranging in size from 3,334 to 3,928 square feet of living area. The comparables were similar to the subject in location, age, construction and features. These properties sold from February 2008 to February 2009 for prices ranging from \$370,000 to \$504,423 or from \$94.19 to \$151.30 per square foot of living area including land. The subject's assessment reflects a market value of \$457,838 or \$153.43 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%. which is above the range established by the best sales in the record. The Board further finds the subject's overvalue fair cash value reflected by the assessment is greater than the sale price of three of these comparables even though the dwelling is from 10% to 27% smaller than the best comparables in the record. Based on this record the Board finds the subject property is overvalued and a reduction in the assessment is 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.

*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.