



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

APPELLANT: James Trudeau
DOCKET NO.: 09-06307.001-R-1
PARCEL NO.: 09-26-102-003

The parties of record before the Property Tax Appeal Board are James Trudeau, 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: \$39,996
IMPR: \$73,122
TOTAL: \$113,118

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part two-story dwelling of frame and brick construction. The subject was built in 1972 and contains 2,848 square feet of living area. Features include a crawl-space foundation, central air conditioning, a fireplace, a deck and a screen porch along with a 517 square foot garage. The subject property is located in St. Charles, St. Charles Township, Kane County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2008-02493.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$113,118 based on the evidence submitted by the parties after a hearing held before the Property Tax Appeal Board. For this 2009 assessment appeal, the appellant asserted that 2008 and 2009 were within the same general assessment period for residential property in Kane County.

Based on this contention of law and citation to Section 16-185 of the Property Tax Code, the appellant requested a reduction in the subject's assessment for 2009 to \$113,118.

The board of review submitted its "Board of Review - Notes on Appeal" wherein the final assessment of the subject property totaling \$126,654 was disclosed. The subject's assessment reflects a market value of approximately \$379,962 or \$133.41 per square foot of living area, including land.

In response to this appeal, the board of review through the St. Charles Township Assessor's Office submitted descriptions and assessment information on six comparables to demonstrate the subject was being assessed uniformly and/or that the subject's assessment reflected the property's market value as the "subject property is superior, near the end of a dead-end street [and] [t]he residence is one of the largest homes in the area improved with a screen porch and large deck." The assessor also remarked that the appellant provided no additional evidence besides requesting a "rollover" of the subject's 2008 assessment. As the sales that occurred between August 2007 and August 2009 depict prices ranging from \$139.38 to \$158.25 per square foot of living area, including land, the board of review through the township assessor requested confirmation of the subject's estimated market value for 2009.

In written rebuttal, the appellant noted that this 2009 appeal was based upon Section 16-185 of the Property Tax Code and that 2007, 2008, 2009 and 2010 were within the same general assessment period within Kane County. Furthermore, the appellant noted that no additional evidence was presented for this appeal as none was required. The appellant further articulated reasons why the comparables suggested by the assessor were dissimilar to the subject in various respects. The appellant also provided two comparable sales that occurred in December 2009 and December 2010 for prices of \$288,000 and \$349,500 or \$118.62 and \$129.83 per square foot of living area, including land.

As to the two sales presented by the appellant with his rebuttal argument, pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the two sales submitted by appellant in conjunction with his rebuttal argument.

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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2008 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2008 and 2009 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of an equalization factor, if any.

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: December 20, 2013

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.