



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

APPELLANT: David Poweleit
DOCKET NO.: 10-01549.001-R-1
PARCEL NO.: 03-08-451-015

The parties of record before the Property Tax Appeal Board are David Poweleit, 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: \$21,540
IMPR.: \$60,285
TOTAL: \$81,825**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 1,881 square feet of living area. The dwelling was constructed in 1997 and is described as a Newbury-B model. Features of the home include a basement, central air conditioning and a two-car garage with 420 square feet of building area. The property has an 8,276 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant's appeal is based on overvaluation using comparable sales as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales with two described as being the same model as the subject dwelling each with 1,881 square feet of living area and the third comparable described as being a two-story dwelling with 3,018 square feet of living area. The comparables are located in the same subdivision as the subject property and were constructed in 1997 and 2000. Each comparable has the same neighborhood code as the subject property. Each of the comparables has a basement, central air conditioning and a two-car or a three-car attached garage ranging in size from 400 to 620 square feet of building area. Two comparables also have a fireplace. The comparables have sites ranging in size from 7,405 to 10,890 square feet of land area. The comparables sold from July 2008 to October 2009 for prices of \$220,000 and \$250,000 or from \$72.90 to \$132.91 per

square foot of living area, including land. These properties had improvement assessments ranging from \$62,231 to \$73,047 or from \$24.20 to \$33.90 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$69,667.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$81,825 was disclosed. The subject's assessment reflects a market value of \$245,279 or \$130.40 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for Kane County of 33.36% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$60,285 or \$31.05 per square foot of living area. In support of the assessment the board of review presented information prepared by the Dundee Township Assessor's Office which included a grid analysis of the appellant's three comparables and four comparables identified by the township assessor.

The assessor asserted that appellant's comparable #2 was 1,137 square feet of living area larger than the subject property; comparable #1 was a short sale and comparable sale #3 supports the subject's market value reflected by the assessment.

The assessor's four comparables were improved with two-story dwellings of frame construction that ranged in size from 1,829 to 2,016 square feet of living. Assessor's comparable #3 was the same property as appellant's comparable #3. The comparables were constructed from 1997 to 2000 and were located in the same subdivision as the subject property. Each of the comparables has a basement, central air conditioning and an attached garage ranging in size from 400 to 590 square feet of building area. Three comparables each have one fireplace. The comparables have sites ranging in size from approximately 7,841 to 10,454 square feet of land area. The comparables sold from June 2007 to April 2009 for prices ranging from \$250,000 to \$309,200 or from \$132.91 to \$154.18 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$62,231 to \$68,769 or from \$33.08 to \$34.27 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal evidence commenting that the assessor's comparables were located a further distance from the subject than the appellant's comparables. He further stated that only one comparable provided by the assessor was the same model as the subject property. The appellant also contends that his sale #1 was a compulsory sale and should be considered.

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 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 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); 86 Ill.Admin.Code §1910.63(e). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds appellant's comparables #1 and #3 as well as board of review comparables #2 and #3 are similar to the subject in location, size, style, exterior construction, features, age and land area. Board of review comparable #3 is the same property as appellant's comparable #3. These properties also sold most proximate in time to the assessment date at issue. Due to the similarities to the subject and the dates of sale these comparables received the most weight in the Board's analysis. The comparables sold from July 2008 to June 2009 for prices ranging from \$220,000 to \$280,000 or from \$116.96 to \$138.89 per square foot of living area, including land. The common sale submitted by the parties sold for a price of \$250,000 or \$132.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$245,279 or \$130.40 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for Kane County of 33.36%, which is within the range established by the best comparable sales in this record. The Board also finds the subject's assessment reflects a market value below the common sale submitted by the parties. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment 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: September 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.