



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

APPELLANT: Patricia A. Muscarello
DOCKET NO.: 10-01589.001-R-1
PARCEL NO.: 09-07-451-028

The parties of record before the Property Tax Appeal Board are Patricia A. Muscarello, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines; 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: \$33,143
IMPR: \$142,950
TOTAL: \$176,093**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 2-story frame dwelling which is 31 years old and contains 4,347 square feet of living area. Features of the dwelling include a full unfinished basement, central air conditioning, 2 fireplaces and a 3-car garage. The subject is located in St. Charles, St. Charles Township, Kane County.

The appellant contends overvaluation of the subject property based on comparable sales. The appellant submitted a grid analysis for three comparable properties containing 2-story dwellings of frame or brick and frame construction. They are 13 years old¹ and range in size from 3,204 to 4,444 square feet of living area. The comparables feature basements with finished area, central air conditioning, 1 or 2 fireplaces and garages that range in size from 700 to 770 square feet. The comparables sold between December 2009 and September 2010 for prices ranging from \$460,000 to \$600,000 or from \$118.13 to \$146.19 per square foot of living area including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$176,093 which would

¹ Age was not reported for one comparable.

reflect a market value of approximately \$528,330 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$222,045 was disclosed. The subject's assessment reflects an estimated market value of \$665,603 or \$153.12 per square foot of living area, land included, using the 2010 three-year median level of assessments for Kane County of 33.36% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code Sec. 1910.50(c)(1)). After reviewing the appellant's evidence, the board of review offered to reduce the subject's assessment from \$222,045 to \$216,645.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant did respond to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment amount.

The board of review did not submit any substantive evidence in support of its assessed valuation of the subject property.

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 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 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 Sec. 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted three comparable sales of properties with varying degrees of similarity to the subject. These properties sold for prices ranging from \$460,000 to \$600,000 or from \$118.13 to \$146.19 per square foot of living area including land. The subject's assessment reflects a market value of \$665,603 or \$153.12 per square foot of living area, which is greater than the range established by these comparables. The board of review submitted no evidence to refute this data.

Therefore, the Board finds the appellant has proven by a preponderance of the evidence that the subject is overvalued, and a reduction in the subject's 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.

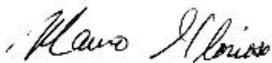


Chairman



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: March 22, 2013



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.