



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

APPELLANT: Diane & Jose Parada  
DOCKET NO.: 10-01713.001-R-1  
PARCEL NO.: 02-24-102-039

The parties of record before the Property Tax Appeal Board are Diane & Jose Parada, the appellants, by attorney Donald T. Rubin, of Rubin & Norris in Chicago; 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: \$16,050  
IMPR.: \$47,505  
TOTAL: \$63,555**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story townhouse dwelling of frame and masonry construction containing 2,352 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement<sup>1</sup>, central air conditioning, and a two-car garage. The property is located in Gilberts, Rutland Township, Kane County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted Multiple Listing Sheets and a grid analysis on five comparable sales and one sale listing. The suggested comparables are described as two-story townhouse dwellings of frame and masonry construction that ranged in size from 2,082 to 2,400 square feet of living area. The dwellings were constructed in 2008 or 2010. The comparables are located in the same complex as the subject. Features of the comparables include a basement, central air conditioning and a two or two and one-half car garage. One comparable has a fireplace. Four comparables have a partial finished basement. The comparables sold from June 2010 to August 2010 for prices ranging from \$145,000 to \$169,000 or from \$65.42 to \$71.85 per

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<sup>1</sup> The appellants' and board of review's grid analysis depict no basement. The Board finds the pictures submitted by the appellants depict a lower level which includes a two- car garage and look out windows on the reverse side.

square foot of living area, including land. Comparable #3 is listed for \$196,490 or \$89.93 per square foot of living area, including land. Comparables #2, #4 and #6 were sold "as is" according to the multiple listing sheet. In an attached brief, the appellant disclosed that the subject property sold in May 2008 for a sale price of \$277,581 or \$118.02 per square foot of living area, including land, but since that purchase the economy has gotten bad and many identical townhomes have sold for much less since the appellants' purchase. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$53,904.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$81,459 was disclosed. The subject's assessment reflects a market value of \$244,182 or \$103.82 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 board of review presented information on three comparable sales improved with two-story townhouse dwellings of frame and masonry construction that have 2,400 or 2,413 square feet of living area. The dwellings were constructed from 2006 to 2010. The comparables are located in the same complex as the subject. Features of the comparables include a basement<sup>2</sup>, central air conditioning and a 480 square foot garage. The comparables sold from March 2007 to September 2009 for prices ranging from \$247,948 to \$269,490 or from \$102.76 to \$112.29 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 appellants addressed superior amenities in the board of review's comparables. The appellants also addressed the changing market conditions in real estate from 2007 to 2010.

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 a reduction in the subject's assessment is warranted.

The appellants contend 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); 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

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<sup>2</sup> The board of review did not submit pictures or property record cards of their three comparables. Their analysis depicts no basement, but has the same size garage as the subject property, which is located in a lower level. The rebuttal submitted by the appellants, states the board of review's comparables are similar to the subject. The Board finds that the three comparables have a lower level, like the subject.

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

The Board gave less weight to the appellants' comparables #2, #4 and #6 based on the properties being an "as is" sale with the condition of the properties being unknown. The Board gave less weight to the board of review's comparables #2 and #3. These sales occurred in March 2007 and September 2008 which is less indicative of fair market value as of the subject's January 1, 2010 assessment date. The Board finds the appellants' comparables #1, #3, #5 and the board of review comparable #1 are most similar to the subject in location, size, style, exterior construction, features and age. These properties also sold/listed most proximate in time to the assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold/listed for prices ranging from \$157,000 to \$247,948 or from \$65.42 to \$102.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$244,182 or \$103.82 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a square foot basis. Based on this record the Board finds the appellants did demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is 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.



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: November 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.