



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

APPELLANT: Rebecca & Michael Burdi  
DOCKET NO.: 10-01773.001-R-1  
PARCEL NO.: 03-08-127-007

The parties of record before the Property Tax Appeal Board are Rebecca and Michael Burdi, the appellants, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry; 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: \$19,171  
IMPR: \$105,483  
TOTAL: \$124,654**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of brick and vinyl exterior construction containing 3,778 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning and a three-car attached garage. The property has a 10,050 square foot site and is located in Algonquin, Dundee Township, Kane County.

The appellants appeal is based on overvaluation. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$320,000 as of January 1, 2010. The appraisal was prepared by Dennis M. Gilbert, a State of Illinois Certified Residential Real Estate Appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value.

Using the sales comparison approach the appraiser provided information on six comparable sales described as two-story dwellings that ranged in size from 3,100 to 4,018 square feet of living area. The dwellings ranged in age from 7 to 14 years old. Each comparable was described as having a basement with four being finished, each had central air conditioning and a two or

three-car garage.<sup>1</sup> The comparables have sites ranging in size from 9,583 to 13,068 square feet of land area. The comparables were located in Algonquin and Carpentersville from .06 to 2.90 miles from the subject property. The comparables sold from June 2009 to December 2009 for prices ranging from \$280,000 to \$361,500 or from \$86.86 to \$96.72 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject the appraiser estimated the comparables had adjusted prices ranging from \$294,730 to \$338,220 or from \$83.52 to \$99.89 per square foot of living area, including land. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$320,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$106,666.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$124,654 was disclosed. The subject's assessment reflects a market value of \$373,663 or \$98.90 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.

In support of the subject's assessment the board of review submitted information provided by the Dundee Township Assessor's Office containing a grid analysis of the appellants' appraiser's comparable sales, four additional sales provided by the assessor and an equity grid analysis.

In rebuttal the assessor asserted appellants' appraisal sales #3, #4 and #5 were not located in the subject's neighborhood.

The assessor provided information on four comparable sales improved with two-story dwellings of frame construction that range in size from 3,240 to 3,778 square feet of living area. The dwellings were constructed from 1994 to 2000. Each comparable had a basement with one being finished, each comparable had central air conditioning, each had a fireplace and each had a garage ranging in size from 560 to 704 square feet of building area. The comparables have sites ranging in size from 10,200 to 18,295 square feet of land area. The comparables were located in the same subdivision as the subject property. The comparables sold from April 2007 to January 2010 for prices ranging from \$378,000 to \$430,000 or from \$100.05 to \$126.99 per square foot of living area, including land.

The assessor also provided information on six equity comparables. Due to the fact the appellants' argument is based on overvaluation the Board will not otherwise discuss the equity comparables.

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<sup>1</sup> The assessor described the subject and the comparables as each having one fireplace.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellants assert that the sales in the appraisal occurred closer to the assessment date at issue than assessor's sales #2 and #3. The appellants commented that assessor's comparable #1 had finished basement, four bathrooms and superior cabinets. The appellants also noted that assessor's comparable #2 sold in January 2013 for a price of \$285,000. The appellants contend assessor's comparable #4 backs to a pond and has a larger lot than the subject.

The appellants also noted their appeal was based on overvaluation and the equity comparables should be disregarded.

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 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 finds the sales in this record support the subject's assessment.

The Board finds the best evidence of market value in the record to be the comparable sales #1 and #4 presented by board of review and the sales provided by the appellants' appraiser. These comparables were relatively similar to the subject in location, size, style, construction, features, and age. These properties also sold most proximate in time to the January 1, 2010 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 for prices ranging from \$280,000 to \$380,000 or from \$86.86 to \$117.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$373,663 or \$98.90 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this record the Board finds the appellants 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.

*Donald 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.