



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

APPELLANT: Russell & Julie Smith  
DOCKET NO.: 10-01837.001-R-1  
PARCEL NO.: 06-13-253-006

The parties of record before the Property Tax Appeal Board are Russell & Julie Smith, the appellants; 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: \$5,021  
IMPR.: \$38,975  
TOTAL: \$43,996**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a 2-story frame dwelling containing 1,264 square feet of living area. The home was built in 1910 and features a full unfinished basement. The subject is located in Elgin, Elgin Township, Kane County.

The appellants contend that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal. The appellants submitted information on three comparable properties located within four blocks of the subject. They are described as 2-story frame dwellings built between 1900 and 1915<sup>1</sup>. The dwellings range in size from 1,327 to 1,689 square feet of living area. The comparables feature full or partial basements, one with finished area. One comparable property features central air conditioning and two have garages. The appellants disclosed the comparables sold between December 2008 and February 2010 for prices ranging from \$87,000 to \$112,000 or from \$53.28 to \$74.46 per square foot of living area including land.

Based on this record, the appellants requested the subject's assessment be reduced to \$33,294 which would reflect a market value of approximately \$99,892 or \$79.03 per square foot of living area at the statutory level of assessment of 33.33%.

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<sup>1</sup> The appellants claim comparable #1 was built in 1907. The board of review claims the dwelling was built in 1944.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$43,996 was disclosed. The subject's total assessment reflects an estimated market value of \$131,882 or \$104.34 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. After reviewing the appellants' evidence, the board of review offered to reduce the subject's assessment from \$43,996 to \$43,329.

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

In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties. The comparables were built from 1884 to 1900 and consist of 1½ or 2-story frame dwellings. The dwellings range in size from 924 to 1,258 square feet of living area. The dwellings feature full or partial basements and garages containing from 264 to 688 square feet. No information was provided on central air conditioning or fireplaces. The three comparables sold between August 2008 and June 2009 for prices ranging from \$125,000 to \$180,000 or from \$123.21 to \$194.81 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 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 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 (3<sup>rd</sup> 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 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

The Board finds the appellants' comparables #1 and #2 and the board of review's comparables #1 and #2 differed significantly from the subject in size. Therefore, these comparables received less weight in the Board's analysis. The Board finds appellants' comparable #3 and the board of review's comparable #3 most similar to the subject in age, size, style, exterior construction and features. These comparable sold in June and August 2009 for

\$87,000 and \$155,000, respectively, or for \$65.56 and \$123.21 per square foot of living area including land. The subject's assessment reflects a market value of \$131,882 or \$104.34 per square foot of living area including land, which is within the range established by these two most similar comparables. Therefore, the Board finds the appellants have not proven by a preponderance of the evidence that the subject is overvalued, and no 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.

*Ronald R. Cuit*

Chairman

*Frank J. [unclear]*

Member

*Mark [unclear]*

Member

*[unclear]*

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

*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.