



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

APPELLANT: Judy Brooks  
DOCKET NO.: 10-02358.001-R-1  
PARCEL NO.: 15-16-234-006

The parties of record before the Property Tax Appeal Board are Judy Brooks, the appellant; 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:** \$12,524  
**IMPR.:** \$25,741  
**TOTAL:** \$38,265

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing 1,228 square feet of living area. The dwelling is 57 years old. Features of the home include a partial unfinished basement, one bathroom, central air conditioning, and a one-car garage.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument the appellant submitted information on seven comparable sales properties described as one-story frame or masonry dwellings that range in age from 49 to 57 years old. The comparable dwellings range in size from 884 to 1,515 square feet of living area. Features include one-car or two-car garages, one to two bathrooms, and air conditioning. Four of the comparables have basements, of which three are partially finished. Three of the comparables have no basement and one comparable has no garage. The comparables sold from March 2009 through December 2009 for prices that ranged from \$75,000 to \$125,000 or from \$69.30 to \$122.73 per square foot of living area, land included.

The appellant reports the subject is in fair condition, and is a corner lot on a busy street. The biggest portion of the subject lot is the side yard.

The subject's assessment reflects a market value of \$159,856 or \$130.21 per square foot of living area including land using the

2010 three-year median level of assessment for Kane County of 33.36%. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$35,000 reflecting a market value of \$104,916 or \$85.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review initially proposed to reduce the subject's total assessed value to \$51,662 or a market value of approximately \$154,860. The appellant was informed of this proposed assessed value reduction and rejected the same.

To support the subject's assessment the board of review presented a grid with four equity comparables. The comparables ranged in size from 1,220 to 1,248 square feet of living area. Improvement assessments ranged from \$36.99 to \$37.57 per square foot. Based upon the subject's improvement assessment of \$33.22 per square foot of living area, the board of review suggested the subject was uniformly assessed and asked for confirmation of the assessment. The Property Tax Appeal Board will not address the equity grid as it is not responsive to the overvaluation basis of the appeal.

As to the sales comparables presented by the appellant, the board of review submitted a letter from the township assessor indicating that all the sales were either foreclosure or short sales.

In rebuttal, the appellant noted that the board of review had not addressed her overvaluation argument, only submitted the comparables she had presented at the board of review level with no market evidence to support the assessment. She also noted that the equity assessment information submitted by the board was improper in that it did not address her market value argument. In her rebuttal the appellant emphasized she had submitted sales comparables with all pertinent data concerning size, amenities, and condition. The appellant again expressed the fact that the subject was only in fair condition, needed considerable updating, and was on a busy street. The appellant noted that several of the sales were bank owned and were foreclosure sales; however, they had all been exposed to the market for a significant period of time which she indicated supported their sales price as reflective of the market.

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 appellant contends overvaluation as the basis of the appeal. 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.App3d 1038 (3<sup>rd</sup> Dist.2002). After an

analysis of the assessment data, the Board finds the appellant has met this burden.

The Property Tax Appeal Board finds the comparable sales contained in the record sold for prices ranging from \$75,000 to \$125,000. The properties most similar to the subject were appellant's comparable #4 through comparable #7. These comparables required fewer and smaller adjustments and sold for prices ranging from \$105,000 to \$125,000. The Board finds that sales #5 and #7 were bank owned and sold as pre-foreclosure. The Board finds that while the record revealed they were sold in settlement of foreclosure, there is no evidence in the record that the sales prices were not reflective of market value. The properties were not transferred between related parties; were advertised for sale in the open market, and there is no indication that the seller's mortgage was assumed. After considering logical adjustments to the comparables for differences when compared to the subject, the Board has concluded the subject's current assessment which reflects a market value of \$134,880 is overvalued and a reduction in the subject's assessment is warranted.

Based on this analysis, the Property Tax Appeal Board finds the evidence contained in the record demonstrates the subject property is overvalued and a reduction 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.

*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: October 19, 2012

*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.