



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

APPELLANT: Danny Rogman  
DOCKET NO.: 11-01128.001-R-1  
PARCEL NO.: 03-08-277-006

The parties of record before the Property Tax Appeal Board are Danny Rogman, the appellant, 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: \$31,884  
IMPR.: \$63,238  
TOTAL: \$95,122**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single-family dwelling of frame exterior construction containing 2,240 square feet of living area. The dwelling was constructed in 1985. Features of the home include a full basement, central air conditioning and a three-car garage of 704 square feet of building area. The property has an approximately 1.04-acre site and is located in Dundee, Dundee Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales. The comparables are described as two-story dwellings of frame or frame and masonry construction that range in size from 2,564 to 4,018 square feet of living area. The dwellings were constructed from 1985 to 2000. Features of the comparables include a partial basement and a two-car garage. Two of the comparables also have a fireplace. The comparables have sites ranging in size from .2 to .97 of an acre of land area. These comparables sold from June 2010 to May 2011 for prices ranging from \$210,000 to \$255,000 or from \$59.48 to

\$99.45 per square foot of living area, including land. The appellant further asserted, "no other sales in Woodland Springs last 4 years for comparables."

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$90,826 which would reflect a market value of approximately \$272,505 or \$121.65 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$95,122 was disclosed. The subject's assessment reflects a market value of \$286,253 or \$127.79 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Kane County of 33.23% as determined by the Illinois Department of Revenue.

The board of review presented information on three comparable sales located from 3.09 to 5.94-miles from the subject property. The comparables are improved with one-story dwellings of masonry or frame exterior construction that range in size from 1,761 to 2,105 square feet of living area. The dwellings were constructed from 1975 to 1996. One of the comparables has a full basement. Each home has central air conditioning, two have a fireplace and each has a garage ranging in size from 528 to 594 square feet of building area. The comparables have sites ranging in size from .54 to .7 of an acre of land area. These comparables sold from July 2008 to June 2010 for prices ranging from \$255,000 to \$325,000 or from \$142.52 to \$158.07 per square foot of living area, including land.

Based on this evidence, the Kane County Board of Review proposed to reduce the subject's assessment to \$93,324 which would reflect a market value of approximately \$280,843 or \$125.38 per square foot of living area, including land, using the 2011 average median level of assessment for Kane County as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

The appellant was informed of this proposed assessment reduction by the Kane County Board of Review and rejected the proposal. Additionally, as part of the appellant's rejection of the proposed assessment reduction, the appellant contended the Kane County assessing officials improperly describe the subject dwelling as having a masonry fireplace which it does not and also have improperly included additional single bathroom

plumbing fixtures (two) which are not present in the subject, which has "only two bathrooms."<sup>1</sup>

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 not warranted.

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 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables as each dwelling is a two-story home which differs from the subject's one-story design. In addition, the appellant's comparable #3 is substantially larger than the subject in living area square footage and thus, is dissimilar to the subject. The Board has also given reduced weight to board of review comparable #2 as this sale occurred in July 2008, a date which is distant from the assessment date of January 1, 2011 and thus less probative of the subject's estimated market value as of the assessment date.

The Board finds the board of review's comparables #1 and #3 are most similar to the subject in size, style, exterior construction, features and/or age. Due to the similarities to the subject, these two comparables received the most weight in the Board's analysis. These comparables sold for prices of \$300,000 and \$325,000 or for \$142.52 and \$158.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$286,253 or \$127.79 per square foot

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<sup>1</sup> Based on the cited property record card for the subject dwelling, the subject is reported as having two "three-fixture bathrooms" and two "single-fixture bathrooms." It is this latter description which the appellant has disputed.

of living area, including land, which is below the range established by the best comparable sales in this record. After considering adjustments and the differences in the best comparables when compared to the subject property, the Board finds the subject is not overvalued based on its assessment.

In conclusion, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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.



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Chairman



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Member



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Member



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Member



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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 21, 2014



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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.