



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

APPELLANT: Bill Ahlman  
DOCKET NO.: 11-01482.001-R-1  
PARCEL NO.: 03-33-100-009

The parties of record before the Property Tax Appeal Board are Bill Ahlman, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C., in Des Plaines, 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:** \$115,647  
**IMPR.:** \$17,273  
**TOTAL:** \$132,920

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single-family dwelling of brick exterior construction containing approximately 2,509 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full walk-out style basement with finished area, central air conditioning, a fireplace and a three-car garage of 896 square feet of building area. The subject has approximately 4.8-acres of land area 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 an appraisal estimating the subject property had a market value of \$400,000 as of November 5, 2010. The appraisal was prepared by Patrick W. Felvey, a State of Illinois Certified Residential Real Estate Appraiser. In estimating the market value of the subject property in fee simple, the appraiser developed the sales comparison approach to value.

For the sales comparison approach, the appraiser provided information on three comparable sales and two listings located from .30 to 7.59-miles from the subject property. The comparables are described as one-story or 1.5-story dwellings that range in size from 1,897 to 3,521 square feet of living area. The dwellings range in age from 6 to 70 years old with the oldest home having an effective age of 10 years. Four of the comparables have a full basement, two of which are walk-out style and have finished area. Each home has a two-car or a three-car garage. One comparable also has an inground swimming pool and another comparable has "outbuildings." The comparables have sites ranging in size from 2.3 to 5-acres of land area. Three of these comparables sold from December 2009 to June 2010 for prices ranging from \$355,000 to \$424,000 or from \$154.15 to \$216.13 per square foot of living area, including land. The listings had asking prices of \$500,000 and \$490,000 or \$142.01 and \$186.81 per square foot of living area, including land.

After making adjustments for sales/financing concessions to the listings and making adjustments to all of the comparables for differences from the subject in site size, condition, gross living area, basement style, basement finish and other amenities, the appraiser estimated the comparables had adjusted prices ranging from \$380,250 to \$438,200 or from \$122.18 to \$214.44 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 \$400,000 or \$159.43 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value 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 \$179,113 was disclosed. The subject's assessment reflects a market value of \$539,010 or \$214.83 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. (86 Ill.Admin.Code §1910.50(c)(1)).

In support of the subject's assessment the board of review submitted a memorandum from Michael Bielak, Dundee Township Assessor, along with a copy of the subject's property record card and a grid analysis of three comparable sales.

In the memorandum, the township assessor pointed out that only two of the comparable sales in the appraiser's report were located in Dundee Township and the appraiser included listings which "have not sold." The township assessor contends that none of the comparables in the appraisers report are brick dwellings like the subject. Moreover, appraisal comparable #3 consists of farmland.

In support of the subject's estimated market value as reflected by its assessment, the township assessor provided information on three comparable sales where comparable #1 was the same property as appraisal comparable #1 presented by the appellant. The township assessor noted this home has a smaller basement, is of frame construction, has no walkout or finish in the basement, and has a smaller garage than the subject. As depicted in the grid analysis, the comparables are improved with one-story or 1.5-story dwellings of frame or brick construction that range in size from 2,105 to 2,579 square feet of living area. The dwellings were constructed in 1966 or 1996. Two of the comparables have unfinished basements, one of which is walk-out style, and one comparable has no basement. Each home has central air conditioning, a fireplace and a garage ranging in size from 550 to 714 square feet of building area. The comparables have sites ranging in size from .40 to 5-acres of land area. The comparables are located from .01 to 2.99-miles from the subject property. These three comparables sold from December 2009 to July 2010 for prices ranging from \$300,000 to \$430,000 or from \$142.52 to \$166.73 per square foot of living area, including land.

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

In written rebuttal, counsel for the appellant argued that the board of review submitted sales data "containing raw, unconfirmed and unadjusted sales data from 2009-2010." Moreover, counsel noted there was no documentary evidence supplied to confirm the sales data and/or property characteristics set forth in the grid analysis. Counsel also contends that the township assessor's remarks in the memorandum are "pure hearsay and contain many conclusions and statements which are not supported by any facts or documentation." Counsel also contends the board of review's data has not been adjusted for market conditions, size, location, or for any other relevant matters. Despite the lack of adjustments, counsel asserts that the board of review's own sales data supports a reduction in the assessment of the subject property.

Also in rebuttal, counsel asserted that the subject property is located in a floodplain, "a portion of which is considered regulatory 'floodway' and is under the jurisdiction of the State of Illinois." This fact purportedly places severe developmental restrictions on the area. To support this assertion, counsel attached a copy of an electronic mail message from Kane County and flood maps.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the copy of an electronic mail message from Kane County and flood maps submitted by appellant in conjunction with his rebuttal argument. In addition, the Board notes that the appellant's appraiser did not identify the subject as being impacted by its location within a floodplain in the appraisal report in any manner.

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

The Board finds the best evidence of market value to be the appraisal of the subject property submitted by the appellant. The appellant's appraiser developed the sales comparison approach to value and the sales utilized by the appraiser were similar to the subject in size, style, exterior construction, features, age and/or land area. These properties also sold most

proximate in time to the assessment date at issue. The appraised value of \$400,000 is below the market value reflected by the assessment of \$539,010. Less weight was given the comparable sales #2 and #3 presented by the board of review due to differences from the subject in lot size where these comparables have less than ½-acre sites or less as compared to the subject's 5-acre site. Moreover, the appraiser's value conclusion is well-supported by the common property presented by the parties which sold in December 2009 for \$154.15 per square foot of living area, including land, which is similar in size to the subject property.

Based on this record, the Board finds that the subject property had a market value of \$400,000 as of January 1, 2011. Since market value has been determined the 2011 three year average median level of assessment for Kane County of 33.23% shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.



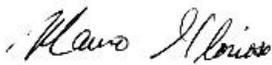
Chairman



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: March 21, 2014



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.