



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

APPELLANT: James & Sally Dunn
DOCKET NO.: 11-01534.001-R-1
PARCEL NO.: 03-16-126-003

The parties of record before the Property Tax Appeal Board are James & Sally Dunn, 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 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: \$33,212
IMPR: \$106,354
TOTAL: \$139,566

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kane County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story single-family dwelling of frame and brick exterior construction with 4,188 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full finished basement,

central air conditioning, two fireplaces and an attached three-car garage. The property has an 18,731 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted two appraisals estimating the subject property had market values of \$535,000 as of January 1, 2010 and \$420,000 as of January 1, 2011, respectively. In addition, the appellants through legal counsel presented a five-page grid analysis of 20 suggested comparable sales of properties which sold for prices ranging from \$255,000 to \$453,000 or from \$72.17 to \$135.55 per square foot of living area including land and which occurred between October 2009 and February 2012. In addition, the appellants reported that the subject property had a 2012 assessment of \$174,122.

Based on this evidence, the appellants requested a total assessment of \$103,314 which would reflect a market value of approximately \$309,942 or \$74.01 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$203,313. The subject's assessment reflects a market value of \$611,836 or \$146.09 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Kane County of 33.23% as determined by the Illinois Department of Revenue.

As part of its response, the board of review proposed to reduce the subject's assessment to \$187,636 which would reflect a market value of approximately \$562,908 or \$134.41 per square foot of living area, including land. The appellants were informed of this proposed assessment reduction and rejected the proposal.

In support of its contention of the correct assessment the board of review submitted information on five comparables sales which occurred between July 2010 and May 2013 for prices ranging from \$448,000 to \$602,000 or from \$134.41 to \$149.93 per square foot of living area, including land.

In rebuttal, the appellants contend the superior qualities of the board of review's sales comparables such as differences in age, location by a woods/nature preserve/pond with a water view, lot size, dwelling size, number of bathrooms, basement style

and/or other amenities be considered when comparing these sales to the subject.

Conclusion of Law

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. 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 appellants 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 submitted by the appellants with a valuation date of January 1, 2011 and an estimated market value of \$420,000 or \$100.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$611,836 or \$146.09 per square foot of living area, including land, which is above the appraised value and also above the best comparable sales in the record of board of review comparables #1 and #2 giving due consideration for differences in lot size, view, dwelling size, age and/or features along with appellants' comparable sales #2, #3, #16, #17, #18 and #20. The Board finds the subject property had a market value of \$420,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of assessments for Kane County of 33.23% as determined by the Illinois Department of Revenue 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: May 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.