



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

APPELLANT: James & Bonnie McCulla  
DOCKET NO.: 11-01560.001-R-1  
PARCEL NO.: 02-05-128-018

The parties of record before the Property Tax Appeal Board are James & Bonnie McCulla, 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:** \$25,116  
**IMPR.:** \$44,667  
**TOTAL:** \$69,783

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 is improved with a one-story dwelling of brick and vinyl exterior construction containing 1,784 square feet of living area. The dwelling was constructed in 1999.

Features of the home include a concrete slab foundation, central air conditioning, a fireplace and an attached two-car garage of 533 square feet of building area. The property has a 9,859 square foot site and is located in Huntley, Rutland Township, Kane County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on September 23, 2009 for a price of \$210,000. In addition, the appellants submitted evidence of 14 comparable sales. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,115. The subject's assessment reflects a market value of \$247,111 or \$138.52 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.

In support of its contention of the correct assessment the board of review submitted documentation gathered by the Rutland Township Assessor for the local board of review hearing.<sup>1</sup> The assessor presented two sales of Grand Haven model dwellings like the subject which supported a reduction in the subject's total assessment to \$82,115.

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

In rebuttal, appellants' counsel noted that three of the properties itemized by the township assessor's 10 property grid of "Taxpayer Sales Comparables Report" were not actually submitted by the appellants.

#### 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

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<sup>1</sup> Part of the township assessor's submission includes a grid of 10 properties entitled "Taxpayer Sales Comparables Report." Comparing this grid to the appellant's submission before the Property Tax Appeal Board reveals that 7 of the appellant's comparable sales have been re-stated on this grid.

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 purchase of the subject property in September, 2009 for a price of \$210,000. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 13 months. In further support of the transaction the appellants submitted a copy of the sales contract disclosing the purchase price of \$210,000, a copy of the Settlement Statement disclosing the contract sales price of \$210,000 and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration disclosing the full actual consideration of \$210,000 and that the property was advertised prior to its sale.

In addition, the Board finds that the subject's purchase price is well-supported by the 14 comparable sales of one-story dwellings presented by the appellants which are all located in the subject's subdivision and range in size from 1,641 to 1,960 square feet of living area. These homes range in age from 8 to 12 years old and have central air conditioning and a two-car garage. Three comparables also have a fireplace. These 14 comparables sold between March 2010 and June 2011 for prices ranging from \$158,000 to \$212,500 or from \$96.28 to \$129.41 per square foot of living area, including land.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales improved with one-story Grand Haven dwellings that contain 1,784 and 1,810 square feet of living area, respectively. These two dwellings were constructed in 1999 and 2001. Each is located in the same subdivision as the subject property. Each comparable has a 533 square foot garage and one has a fireplace. No information regarding foundations or other amenities was presented in the township assessor's spreadsheet regarding these properties. These comparables have sites of .18 and .24 acres of land area. These comparables sold in April and July 2010 for prices of \$254,000 and \$260,000 or for \$142.38 and \$143.65 per square foot of living area, including land.

The Board finds the subject's purchase price of \$210,000 is below the market value reflected by the assessment of \$247,111. Moreover, the Board finds the board of review did not present any evidence to challenge the arm's length nature of the sale transaction and further finds that the two sales presented by the board of review were outliers in that they were each higher than 14 other area sales of similar design, age, foundation and size as the subject property. Thus, the board of review's submission of two sales did not refute the contention that the subject's purchase price was reflective of market value given the sales of 14 other properties that occurred on dates bracketing the assessment date of January 1, 2011 and which ranged from \$158,000 to \$212,500.

Based on this record the Board finds the subject property had a market value of \$210,000 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy 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: May 21, 2014

*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.