



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

APPELLANT: Amy Butler
DOCKET NO.: 11-01562.001-R-1
PARCEL NO.: 09-08-428-003

The parties of record before the Property Tax Appeal Board are Amy Butler, the appellant, 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: \$61,854
IMPR: \$137,526
TOTAL: \$199,380**

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, stone and stucco construction with 5,128 square feet of living area. The dwelling was constructed in 2006. Features of the home include a partial basement that is partially finished, central air conditioning, two fireplaces and

a four-car garage. The property has a 1.4-acre site and is located in St. Charles, St. Charles Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$600,000 as of January 1, 2011. Additionally, the appellant submitted evidence of three comparable sales where comparable #2 was the same property depicted as appraisal sale comparable #5. As further evidence, the appellant submitted a printout depicting that the 2012 assessment of the subject property was \$252,439. Based on this evidence, the appellant requested an assessment reduction so as to reflect the appraised value of \$600,000 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 \$278,593. The subject's assessment reflects a market value of \$838,378 or \$163.49 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 to the appellant's evidence, Colleen Lang, St. Charles Township Assessor, contended that appellant's comparable sale #3 along with appraisal comparables #2 and #3 are in inferior subdivisions, are of older construction and, in one instance, is of inferior quality construction, design and gross living area. Moreover, Lang noted that the appraiser did not adjust for differences in age and she asserted that an adjustment of \$35 per square foot "for a property of the quality of the subject is inadequate." Lang provided no substantive evidence to support this latter contention.

In support of its contention of the correct assessment the board of review through Lang's office submitted a grid analysis of four comparable sales. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted her comparable sale #3 may be "older, but it has been remodeled "with ultra high-end appointments throughout," had a 2006 remodeling permit of \$50,000 and had a 2005 permit for a \$30,000 in-ground pool (Exhibits 1 & 2).

As to the sales presented by the assessor on behalf of the board of review, the appellant noted comparables #1 and #3 sold in 2008 and 2012, respectively, which dates are more remote in time from the assessment date of January 1, 2011 than the sales presented by the appellant and the appellant's appraiser. Furthermore, the appellant contended that board of review's comparables have superior pond view/golf view locations and/or amenities, a finished basement with theatre and bar, have a larger garage, screen porch or Florida room not present at the subject, have additional fireplaces and/or an outdoor kitchen which are not amenities of the subject property (Exhibits 3, 4 5 & 6).

Conclusion of Law

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. 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 submitted by the appellant with a value conclusion of \$600,000 as of January 1, 2011 which is also supported by appellant's comparable sale #1. The appraiser analyzed five sales of properties located from .08 to 1.34-miles from the subject. The sales occurred between February 2010 and February 2011 for prices ranging from \$495,000 to \$725,000 or from \$95.93 to \$156.44 per square foot of living area, including land. The comparable dwellings range in size from 4,219 to 5,160 square feet of living area. The appraiser adjusted for differences in view, quality of construction, room count, gross living area, basement style and basement bathrooms along with other differences in amenities. From this process, the appraiser set forth adjusted sale prices ranging from \$500,125 to \$730,700. The Board has given reduced weight to appellant's comparable sale #3 due to its substantially smaller dwelling size when compared to the subject. Given that appellant's comparable sale #2 was contained within the appraisal report, this sale has likewise been given little consideration.

The board of review comparable sales sold between May 2008 and January 2012 for prices ranging from \$835,000 to \$932,500 or

from \$178.80 to \$196.37 per square foot of living area, including land. The dwellings are located from .13 to 1.69-miles from the subject and range in size from 4,303 to 5,070 square feet of living area. The Board has given reduced weight to the board of review's comparable sales due to the dates of sale being less proximate in time to the assessment date of January 1, 2011 and/or that the properties have been shown to be substantially superior in features and amenities to the subject property.

The subject's assessment reflects a market value of \$838,378 or \$163.49 per square foot of living area, including land, which is above the appraised value of \$600,000. The Board finds the subject property had a market value of \$600,000 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.

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.