



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

APPELLANT: Lany Si  
DOCKET NO.: 11-01564.001-R-1 through 11-01564.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lany Si, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
11-01564.001-R-1	02-13-380-008	22,852	81,776	\$104,628
11-01564.002-R-1	02-24-129-001	2,539	0	\$2,539

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions of the Kane County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 dwelling of frame construction with 3,225 square feet of living area. The dwelling was constructed in 2006. Features of the home include a partial unfinished basement, central air conditioning and an attached three-car garage. The property has a 9,421 square foot site and is located in Gilberts, Rutland Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$80,119 which would reflect a market value of approximately \$240,357 or \$74.53 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted copies of the Notice of Findings issued by the Kane County Board of Review which reveals that the total assessment for the two parcels that comprise the subject property are \$122,141.<sup>1</sup> The subject's assessment reflects a market value of \$367,562 or \$113.97 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.

The board of review contended in its response that the appellant provided four comparable sales with comparable #1 having occurred in 2011, there being no record of the sale of comparable #2 and comparables #3 and #4 "were recorded as special warranty deeds from a Gov. or Financial Institution and were also models different from the subject."

In support of its contention of the correct assessment of the subject property, Manchester A model, the board of review submitted a spreadsheet with limited information on 15 comparables sales identified as Manchester A, B or C models that sold between January, 2008 and May 2011 for prices ranging from \$334,240 to \$443,694 or from \$103.64 to \$137.58 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal, the appellant noted that six of the board of review's sales occurred in 2008 and four of the board of review's sales occurred in 2009. As sales that occurred more remote in time to the assessment date, the appellant argues these ten sales should be given less weight than sales which occurred in 2010 and/or 2011 in the record. However, as to these five more recent sales, the appellant argues they involved

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<sup>1</sup> The board of review failed to provide a property record card for parcel 02-24-129-001 and thus there is no information in the record to dispute the appellant's assertion that the subject property has a total land area of 9,421 square feet.

new construction which was built in either 2010 or 2011 and are thus different from the subject which was built in 2006.

**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 appellant's comparable sales #4 through #8. These comparables which range in age from 1 to 5 years old and each contain 3,225 square feet of living area with unfinished basements, central air conditioning, a fireplace and a three-car garage are nearly identical to the subject property. These five comparables sold between November 2010 and September 2011 for prices ranging from \$252,000 to \$346,000 or from \$78.14 to \$107.29 per square foot of living area, including land. The Board has given no weight to board of review sales that occurred in 2008 and 2009 and also has given no weight to the one comparable that contains 3,345 square feet of living area. Furthermore, the Board gave reduced weight to the board of review comparable sales that occurred in 2010 and 2011 as each of these dwellings was constructed in either 2010 or 2011 and thus the sales reflect the purchase of new construction which is dissimilar to the subject dwelling that was built in 2006. The subject's assessment reflects a market value of \$367,562 or \$113.97 per square foot of living area, including land, which is above the range established by the best comparable sales in this record which were presented by the appellant.

Based on this evidence the Board finds a reduction in the subject's assessment is justified.

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.