



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

APPELLANT: Gordon Hughes, Jr.
DOCKET NO.: 11-01586.001-R-1
PARCEL NO.: 09-20-276-014

The parties of record before the Property Tax Appeal Board are Gordon Hughes, Jr., the appellant, by attorney Paul L. Greviskes, in Batavia, 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: \$100,532
IMPR: \$150,355
TOTAL: \$250,887**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling of brick exterior construction containing approximately 5,160 square feet of living area.¹ The dwelling was constructed in 1993. Features of the home include a full finished walkout-style basement, central air conditioning, three fireplaces and an attached three-car garage. The property also features an inground swimming pool. The property has a 5.1-acre site and is located in St. Charles, St. Charles Township, Kane County.

The appellant's counsel marked both assessment equity and recent appraisal as the bases of this appeal. As to the equity argument, the appellant itemized three properties in the Section

¹ The parties have a slight dispute regarding the dwelling size. The appellant's appraiser reported a dwelling size of 5,160 square feet which was supported by detailed schematic drawings of the dwelling. The assessing officials reported a dwelling size of 5,087 square feet with a schematic drawing as part of the property record card. The Board finds that the slight size dispute is not relevant to a determination of the correct assessment of the subject property on this record.

V grid analysis of the appeal petition, but did not provide the respective assessments of these properties for purposes of analyzing the alleged lack of assessment uniformity. Thus, the Board finds there is no basis on this record to further address an alleged inequity argument.

The appellant's appeal is based is primarily based upon overvaluation. In support of this argument, the appellant submitted a copy of a twenty-page appraisal report and provided one comparable sale in the Section V grid analysis. The appraiser estimated the subject property had a market value of \$755,000 as of January 1, 2011. The appraisal was prepared by Norman Jacobsen, a State of Illinois certified real estate appraiser.

In estimating the market value of the subject property the appraiser developed the sales comparison approach to value. In the report, the appraiser provided information on three comparable sales located from 1.18 to 1.78-miles from the subject property. The comparables are described as "Traditional," "Georgian" or "Cape Cod" style dwellings of stone, masonry or frame and masonry construction. The dwellings range in size from 3,921 to 6,843 square feet of living area and were 7 or 53 years old. Features of the comparables include a full finished basement, central air conditioning, two or three fireplaces and a three-car or a four-car garage. Comparable #3 also has an inground swimming pool. The subject has well and septic whereas comparables #1 and #3 have public water/sewer services. The comparables have sites ranging in size from .61 to 2.12-acres of land area. The comparables sold from April to November 2010 for prices ranging from \$570,000 to \$755,000 or from \$110.33 to \$159.40 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject in lot size, quality of construction, condition, rooms above grade, room count, gross living area, basement finish and/or other amenities, the appraiser estimated the comparables had adjusted prices ranging from \$709,300 to \$799,800 or from \$110.30 to \$203.98 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 \$755,000 or \$146.32 per square foot of living area, including land.

In the Section V grid analysis, the appellant also provided limited information on comparable #1 which was described as a two-story dwelling of frame and masonry construction. The home was 52 years old and contains 4,000 square feet of living area.

The dwelling has an unknown foundation type, central air conditioning, four fireplaces and a 736 square foot garage. The property was sold in August 2010 for \$620,000 or \$155.00 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.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$293,510 was disclosed. The subject's assessment reflects a market value of \$883,268 or \$171.18 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.

In support of the subject's assessment the board of review submitted information on three comparable sales located from .48 to 3.33-miles from the subject property. The comparables are improved with two-story dwellings of masonry or frame and masonry construction that range in size from 3,992 to 6,259 square feet of living area. The dwellings were constructed from 1978 to 2000. Features of the comparables include a full basement, each of which is partially finished, central air conditioning, three fireplaces and a garage ranging in size from 792 to 1,048 square feet of building area. Each comparable has a pool, patio and a deck or porch. These comparables have sites ranging in size from 1.25 to 7.74-acres of land area. The comparables sold from March 2009 to June 2010 for prices ranging from \$825,000 to \$1,162,500 or from \$185.73 to \$206.66 per square foot of living area, including land.

Also submitted by the board of review was a two-page letter prepared by Colleen Lang, St. Charles Township Assessor, who noted that one of the appraisal comparables was not located in St. Charles Township. As to the subject dwelling, the assessor noted the home also features a screen porch and a gazebo besides the other features previously identified in this decision. The assessor noted that differences in dwelling size between the subject and comparables presented. The assessor also noted that appraiser comparable #1 also previously sold in January 2008 for \$780,000 as a "relocation" sale and similarly appraiser comparable #3 previously sold in May 2007 for \$950,000 with the October 2010 sale being a bank sale after foreclosure.

In support of the subject's estimated market value based on its assessment, the township assessor presented a grid analysis with

five equity comparables. The Property Tax Appeal Board notes that equity evidence is not responsive to the appellant's evidence in this proceeding, despite the appellant having marked "assessment equity" as one of the bases of the appeal. Thus, this equity data will not be further addressed in this decision.

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

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 (3rd 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 somewhat similar to the subject in location, size, style, exterior construction, features and/or age. Furthermore, the appraiser made adjustments for differences in these properties when compared to the subject property including lot size. These properties also sold most proximate in time to the assessment date at issue of January 1, 2011.

The subject's appraised value of \$755,000 or \$146.32 per square foot of living area, including land, as set forth in the appraisal report is below the market value reflected by the subject's assessment of \$883,268 or \$171.18 per square foot of living area, including land. Less weight was given to the appellant's comparable sale that occurred in August 2010 due to the lack of any data regarding its proximity to the subject. Likewise, less weight was given to the board of review's comparable #3 due to this sale having occurred in March 2009, a

date distant from the assessment date of January 1, 2011 and thus less probative of the subject's estimated market value as of the assessment date. Reduced weight was given to board of review comparable #1 which has more land area and a larger home which is 15 years older than the subject dwelling.

After considering adjustments for differences between the subject and board of review comparable #2 which has less land area, a smaller dwelling and sold in June 2010 for \$206.66 per square foot of living area, including land, the Board finds no weight should be given to this comparable sale. The Property Tax Appeal Board further finds that the appraisal's value conclusion of \$146.32 per square foot of living area, including land, is well-supported on this record.

In conclusion, the Board finds the subject property had a market value of \$755,000 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.



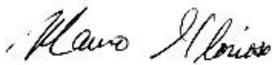
Chairman



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.