



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

APPELLANT: Dennis Ahrens
DOCKET NO.: 11-01644.001-R-2
PARCEL NO.: 09-16-377-050

The parties of record before the Property Tax Appeal Board are Dennis Ahrens, the appellant, by attorney David R. Bass of Field and Goldberg, LLC in Chicago; 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: \$124,548
IMPR.: \$373,902
TOTAL: \$498,450

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 dwelling of brick construction with 8,383 square feet of living area. The dwelling was constructed in 1996. Features of the home include

a partially finished basement, central air conditioning, six fireplaces and a ten-car garage. The property has a 2.24 acre site and is located in St. Charles, St. Charles Township, Kane County.

The appellant appeared, through counsel, before the Property Tax Appeal Board contending 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 \$1,450,000 as of August 29, 2011. The appraisers, Tony and Vincent Solano, were not present at the hearing for direct and cross-examination regarding the appraisal process and final value conclusion. The appraisers developed both the cost and sales comparison approaches to value in arriving at a final value conclusion. Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

At the hearing, the board of review objected to consideration of the appraisal since the appraisers were not present to provide testimony and/or be cross-examined with regard to the report.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$603,812. The subject's assessment reflects a market value of \$1,817,069 or \$216.76 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 information on four comparable sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

During rebuttal the evidence revealed the subject's assessment for 2012 was reduced to \$467,586, which reflects a market value of approximately \$1,402,890. The assessor, Colleen Lang, was unable to explain or otherwise dispute, the rationale for the subject's subsequent year's assessment reduction.

Conclusion of Law

As an initial matter, the Property Tax Appeal Board hereby sustains the objection of the board of review as to hearsay. The Board finds that in the absence of the appraisers at hearing to address questions as to the selection of the comparables and/or the adjustments made to the comparables in order to

arrive at the value conclusion set forth in the appraisal, the Board will consider only the appraisal's raw sales data in its analysis and give no weight to the final value conclusion made by the appraisers. The Board finds the appraisal report is tantamount to hearsay. Illinois courts have held that where hearsay evidence appears in the record, a factual determination based on such evidence and unsupported by other sufficient evidence in the record must be reversed. LaGrange Bank #1713 v. DuPage County Board of Review, 79 Ill. App. 3d 474 (2nd Dist. 1979); Russell v. License Appeal Comm., 133 Ill. App. 2d 594 (1st Dist. 1971). In the absence of at least one of the appraisers being available and subject to cross-examination regarding methods used and conclusion(s) drawn, the Board finds that the weight and credibility of the evidence and the value conclusion of \$1,450,000 as of August 29, 2011 has been significantly diminished.

For this appeal, 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 sales in this record support a reduction in the subject's assessment.

The parties submitted a total of seven sales for the Board's consideration. The Board gave most weight to the appellant's appraisers' comparables #1 and #2 due to their similarities to the subject in style, age, quality of construction, size and features. These properties also sold proximate in time to the January 1, 2011 assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables had sale dates occurring in June and July of 2011 for prices of \$1,198,000 and \$1,350,000 or \$171.14 and \$135.00 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$1,817,069 or \$216.76 per square foot of living area, including land, which is above the market values of the best comparables both in terms of overall value and on a square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is excessive. No weight

was given to the board of review's comparables due to dates of sale being distant from January 1, 2011 and/or differences in age and/or features. Therefore, the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is justified.

In further support that the subject is overvalued, the record disclosed the subject's assessment was reduced by the board of review in 2012, the same general assessment cycle. This lends further support, in the absence of a legitimate explanation, that the subject's 2011 assessment was excessive.

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.