



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

APPELLANT: Derrick McCullough  
DOCKET NO.: 11-01648.001-R-1  
PARCEL NO.: 15-08-477-020

The parties of record before the Property Tax Appeal Board are Derrick McCullough, the appellant, and the Kane County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:** \$12,444  
**IMPR.:** \$37,551  
**TOTAL:** \$49,995

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 construction with 1,508 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached two-car garage of 400 square feet of

building area. The property has a 6,534 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on three comparable sales. Based on this evidence, the appellant requested an assessment reduction to \$43,333 which would reflect a market value of approximately \$130,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,995. The subject's assessment reflects a market value of \$150,451 or \$99.77 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 comparables, the board of review contends that comparables #1 and #3 are foreclosure and short sales, respectively. In addition, appellant's comparable #2 is "not in Aurora Township" and sold in 2012. The board of review also submitted a document entitled "Taxpayer Sales Comparables Report" with two properties, neither of which were presented by the appellant to the Property Tax Appeal Board as comparable sales.

In support of its contention of the correct assessment the board of review submitted information on six comparables sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a multi-page report entitled "Comparative Market Analysis" which in pertinent part outlined data on 13 sales or listings.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the 13 new comparables submitted by appellant in conjunction with his rebuttal argument.

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<sup>1</sup> Although the appellant also marked "assessment equity" as a basis of the appeal, the appellant provided no assessment data for the comparables presented.

**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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 as this dwelling is slightly larger than the subject. The Board has also given reduced weight to the appellant's remaining sales and board of review sales #4, #5 and #6 as each of these sales occurred in 2009, a date most distant from the assessment date at issued of January 1, 2011 and thus less likely to be indicative of the subject's market value as of the assessment date at issue.

The Board finds board of review comparable sales #1, #2 and #3 to be the best evidence of market value. These most similar comparables sold between January 2010 and December 2011 for prices ranging from \$164,900 to \$200,000 or from \$109.35 to \$132.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$150,451 or \$99.77 per square foot of living area, including land, which is below the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Moreover, it is noteworthy that these three most recent sales carry a higher value than the subject, despite the fact that the subject is the newest dwelling of these properties.

Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

*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.