



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

APPELLANT: Edward & Lisa Camis
DOCKET NO.: 11-01816.001-R-1
PARCEL NO.: 15-27-129-012

The parties of record before the Property Tax Appeal Board are Edward & Lisa Camis, the appellants, 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: \$6,135
IMPR.: \$9,815
TOTAL: \$15,950**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame exterior construction containing 1,728 square feet of living area. The dwelling is approximately 152 years old. Features of the home include a partial unfinished basement, central air conditioning and a detached one-car garage. The property has a 6,098 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted information on three comparable sales located within .4 of a mile of the subject property. The comparables are described as two-story dwellings of frame construction that range in size from 1,496 to 1,781 square feet of living area. The dwellings were each 102 or 112 years old. Features of the comparables include an unfinished basement and two comparables have detached garages. These comparables have sites ranging in size from 4,290 to 8,000 square feet of land area. The comparables sold from June to September 2011 for prices ranging from \$32,500 to \$55,000 or

from \$19.79 to \$30.88 per square foot of living area, including land.

As additional market value evidence, the appellants reported the subject property was purchased in September 2009 for \$40,000. Furthermore, the appellants reported the subject dwelling was renovated before occupying the home for a cost of \$8,000 reflecting a total investment in the property of \$48,000. Occupancy of the home commenced on December 26, 2009.

Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$14,841 which would reflect a market value of approximately \$44,523.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$19,499 was disclosed. The subject's assessment reflects a market value of \$58,679, 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.

The board of review proposed to reduce the subject's assessment to \$19,031 which would reflect a market value of approximately \$57,271 and provided no other evidence of market value to support the subject's assessment.

The appellants were informed of the proposed assessment reduction by the board of review and rejected the proposal contending the assessment should be reduced to what the appellants requested in this appeal. The appellants further made arguments in their letter that was dated May 22, 2013 that a nearby home "is selling for \$25,000" and another nearby property is selling for \$40,000. The appellants also attached a copy of a 2012 assessment notification to their rejection of the proposed assessment reduction and contend that the 2012 valuation of \$96,802 is excessive.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence would be 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)). In this matter, the board of review provided no substantive market value evidence. 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 and the status of this record, the Property Tax Appeal Board has not considered the appellants' assertions with regard to 2013 asking

prices of nearby homes and/or the assertions made with regard to the 2012 assessment of the subject property made by the appellants as this matter concerns the 2011 assessment of the property.

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 appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted data regarding three comparables sales. The board of review submitted no market value evidence to support the assessment of the subject property. The Board finds the appellants' comparables are somewhat similar to the subject in location, size, style, exterior construction, features, age and/or land area. These properties also sold within nine months of the assessment date of January 1, 2011 which suggests that they would be valid and reliable indicators of the subject's estimated market value. These sales also occurred more proximate in time to the assessment date than the September 2009 purchase price of the subject property which also included an expenditure of \$8,000 for renovations.

The appellants' comparables sold for prices ranging from \$32,500 to \$55,000 or from \$19.79 to \$30.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$58,679, which is above the range established by the only comparable sales in this record. Moreover, the subject's estimated market value based on its assessment is also greater than its December 2009 purchase price plus the cost of renovations which totaled an investment of \$48,000.

Based on this record the Board finds the appellants did demonstrate by a preponderance of the evidence that the subject

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was overvalued and 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: 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.