



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

APPELLANT: Sherwin Glibert
DOCKET NO.: 11-01916.001-R-1
PARCEL NO.: 12-23-381-011

The parties of record before the Property Tax Appeal Board are Sherwin Glibert, 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: \$18,103
IMPR.: \$79,287
TOTAL: \$97,390

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 2,435 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full unfinished walkout-style basement, central air conditioning, a fireplace and an attached garage of 533 square feet of building area. The property has a 14,810 square

foot site and is located in Batavia, Batavia Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same neighborhood code as the subject property and within two blocks of the subject. The comparables are two-story frame dwellings that range in age from 19 to 24 years old. The homes range in size from 2,395 to 2,777 square feet of living area and feature full or partial basements, central air conditioning, one or two fireplaces and have garages of 530 or approximately 800 square feet of building area. The sales occurred between February and December 2010 for prices ranging from \$269,000 to \$347,900 or from \$101.40 to \$126.69 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$92,085 which would reflect a market value of approximately \$276,255 or \$113.45 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,390. The subject's assessment reflects a market value of \$293,079 or \$120.36 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 noted that the subject's estimated market value per square foot falls within the range of the sales presented by the appellant. Moreover, in further support of its contention of the correct assessment, the board of review submitted information on three comparables sales located in the subject's subdivision. Board of review comparable #1 is the same property as appellant's comparable #3. These three comparables consist of two-story frame dwellings that were built in 1988 or 1993. The homes range in size from 2,714 to 3,242 square feet of living area and feature basements, two of which are partially finished, central air conditioning, a fireplace and a garage ranging in size from 600 to 744 square feet of building area. These comparables sold between May 2009 and November 2010 for prices ranging from \$347,900 to \$365,000 or from \$111.04 to \$134.49 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant relied upon Multiple Listing Service data sheets to dispute the reported sizes of the board of review's comparables #1 and #2. Additionally, based on those data sheets, the appellant contends these comparables have partial brick veneer exteriors, finished basements and other features/amenities not present at the subject.

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 five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2 as this property is substantially larger than the subject dwelling, although perhaps not as large as the appellant asserted in rebuttal.

The Board finds the best evidence of market value to be the remaining four comparables presented by both parties. These similar comparables sold for prices ranging from \$101.40 to \$134.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$120.36 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears well-supported by these sales, particularly when giving due consideration to the subject's walkout-style basement. 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.