



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

APPELLANT: Kenneth & Connie Neubauer  
DOCKET NO.: 11-02014.001-R-1  
PARCEL NO.: 04-04-101-004

The parties of record before the Property Tax Appeal Board are Kenneth & Connie Neubauer, 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:** \$38,616  
**IMPR.:** \$53,623  
**TOTAL:** \$92,239

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 one-story single-family dwelling of frame construction with approximately 1,998 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning and an attached two-car garage of 484 square

feet of building area. The property has a 4-acre site and is located in Hampshire, Burlington Township, Kane County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal. The appellants completed the Section V grid analysis providing equity data for three properties and limited information on the 2004 sale of the subject property.

The appellants only challenge the land assessment of the subject parcel and have not submitted evidence to dispute the improvement assessment. In support of this inequity argument, the appellants submitted information on three equity comparables each of which is described as a vacant 4-acre parcel of land with a land assessment of \$17,535 or \$0.10 per square foot of land area. The comparables are located in the immediate vicinity of the subject parcel. Based on this evidence, the appellants requested a land assessment of \$38,616 or \$0.22 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,163. The subject property has a land assessment of \$48,540 or \$0.28 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in Maple Park or Hampshire. Each comparable is improved with a single-family dwelling. The parcels range in size from 5.02 to 5.55-acres of land area and have land assessments ranging from \$36,772 to \$48,323 or from \$0.17 to \$0.21 per square foot of land area.

#### **Conclusion of Law**

The taxpayers asserted comparable sales as a basis of the appeal. 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 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c).

As set forth in the Residential Appeal petition and by the rule of the Property Tax Appeal Board, "documentation of not fewer

than three recent sales" is required for an overvaluation claim involving comparable sales. (86 Ill.Admin.Code §1910.65(c)(4)). The Board finds that the appellants failed to submit data concerning at least three recent sales of comparable properties as required. Moreover, the sale of the subject in 2004 is too distant or remote in time to be a valid indicator of the subject's market value as of the assessment date of January 1, 2011. Thus, based on the two foregoing matters, the Board finds that the appellants failed to prove overvaluation by a preponderance of the evidence in this matter.

The taxpayers contend assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables along with the board of review's comparables. These six comparables had land assessments that ranged from \$0.10 to \$0.21 per square foot of land area. The subject's land assessment of \$0.28 per square foot of land area falls above the range established by the six comparables in this record.

Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is commensurate with the appellant's request 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: July 18, 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.