



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

APPELLANT: Lester & Grace Thiessen Revocable Living Trust
DOCKET NO.: 11-02039.001-R-1
PARCEL NO.: 01-01-441-002

The parties of record before the Property Tax Appeal Board are Lester and Grace Thiessen Revocable Living Trust, the appellant; and the Kane County Board of Review.¹

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: \$17,649
IMPR.: \$43,830
TOTAL: \$61,479**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction with a vinyl and facing brick exterior containing 1,461 square feet of living area. The dwelling was constructed in approximately 2007. Features of the home include a slab foundation, central air conditioning, and a two-car attached garage. The dwelling is described as a James model. The property is located in Del Webb's Sun City subdivision, Huntley, Hampshire Township, Kane County.

The appellants, Lester and Grace Theissen, appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity with respect to the subject's improvement assessment as the bases of the appeal. The appellants called as their witness Al Roberts who assisted the appellants in completing the forms and gathering the evidence. Roberts testified he also lived in Sun City and he is good friends with the appellants. Roberts testified he was deputy assessor in Batavia Township for five years from approximately 2007 to 2012 and worked for the assessor in Rutland Township for about 1½ years prior to that. Roberts also has a Certified Illinois Assessing Official (CIAO) designation from the Illinois Property Assessment Institute.

¹ For ease of understanding Lester and Grace Theissen will be identified as the appellants in the Analysis.

Roberts helped to select the four comparables on the appeal form as well as the other comparables on Exhibits #1, #2 and #3 attached to a memorandum dated April 6, 2012. The four comparables on the appeal form were described as one-story dwellings of frame construction that had 1,415 and 1,422 square feet of living area. The dwellings ranged in age from 4 to 8 years old. Each comparable was located in Sun City within one mile of the subject either in Rutland Township, Kane County or Grafton Township, McHenry County. The comparables were the same model as the subject property and had similar features. The comparables sold from October 2008 to October 2010 for prices ranging from \$125,000 to \$184,000 or from \$88.34 to \$129.40 per square foot of living area, including land. These four comparables also had improvement assessments ranging from \$24,404 to \$42,662 or from \$17.25 to \$30.00 per square foot of living area.

Appellant's Exhibit #1 listed eight sales which included the four on the appeal form. The four new sales were located in Sun City in Hampshire Township, Kane County and Grafton Township, McHenry County. The four additional sales were the same model as the subject dwelling and ranged in size from 1,415 to 1,454 square feet of living area and were constructed in 2006 and 2007. These properties sold from August 2009 to November 2010 for prices ranging from \$160,000 to \$166,000 or from \$112.93 to \$117.31 per square foot of living area, including land. Roberts testified the median sales price of all eight properties was \$161,875 and the median sales of the properties excluding those from Grafton Township, McHenry County, was \$163,750.

With respect to the equity argument the appellants submitted Exhibit #2 which listed the James model homes located in Sun City, Hampshire Township and their 2011 assessments. The comparables ranged in size from 1,431 to 1,635 square feet of living area and were constructed from 2007 to 2011. Excluding the first comparable on the list that was constructed during 2011 and appears to have a minimal improvement assessment as new construction, the remaining comparables had improvement assessments ranging from \$24.09 to \$33.07 per square foot of living area. The appellants indicated the median improvement assessment was \$28.18 per square foot of living area. The subject has an improvement assessment of \$43,830 or \$30.00 per square foot of living area. The appellants contend the subject's improvement assessment was the 12th highest in terms of assessment per square foot of living area, which speaks to a lack of uniformity.

The appellants also submitted Exhibit #3 to show the downward trend of the market in 2011 and 2012. The exhibit contained four sales located in Hampshire and Rutland Townships in Kane County and Grafton Township, McHenry County. The properties sold from June 2011 to April 2012 for prices ranging from \$145,000 to \$166,000.

Roberts explained that since the argument was based primarily on comparable sales, sales were selected from three contiguous townships that formed the boundaries of Sun City rather than only from Hampshire Township. The appellants were of the opinion this was a broader and fairer representation of the market in which they lived.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$53,953 to reflect the median sales price of \$161,875.

Under cross-examination Mrs. Thiessen agreed she purchased the subject property in June 2008 for a price of \$219,490. She further testified that in 2009 they refinanced the mortgage in the amount of \$180,000. She could not recall the appraised value associated with the refinancing of the mortgage.

Mr. Roberts testified that a friend of his provided him information from the multiple listing service (MLS) sheets on the sales and he would compare those numbers with the assessor's website. He testified he did not look at the comments from the MLS sheet with respect to sale #3 on the appeal form that stated the sale was a short sale and the property needed paint and carpeting.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The subject had a total assessment of \$61,479 which reflects a market value of \$185,010 or \$126.63 per square foot of living area, including land, when applying the 2011 three year average median level of assessments for Kane County of 33.23% as determined by the Illinois Department of Revenue.

In support of the assessment the board of review presented descriptions and assessment information on five comparable properties improved with one-story dwellings of with vinyl or vinyl and brick exterior construction that range in size from 1,420 to 1,635 square feet of living area. The dwellings were constructed in 2007 and 2010. Each home was a James model and was located in Sun City, Huntley, Hampshire Township. Each comparable had central air conditioning and a two-car attached garage with 400 square feet of building area. The comparables sold from February 2008 to December 2010 for prices ranging from \$190,625 to \$221,450 or from \$127.37 to \$152.72 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$45,151 to \$51,020 or from \$31.16 to \$32.53 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination the board of review representative did not know if comparable sales #1 through #4 were new at the time of sale.

In rebuttal the appellants submitted a memorandum dated June 27, 2013 with two exhibits that reiterated the information on the exhibits they previously submitted.

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 the evidence in the record does not support a reduction in the subject's assessment.

The appellants' primary argument was overvaluation. 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). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted based on overvaluation.

The Board finds the best sales in the record included sales #1 and #7 contained on appellants' Exhibit #1 attached to the memorandums dated April 6, 2012 and June 27, 2013 and board of review comparable sales #1 through #4. These sales were improved with similar style and model homes as the subject and were located in Sun City, Hampshire Township, Huntley. These comparables sold from December 2009 to December 2010 for prices ranging from \$163,750 to \$208,245 or from \$112.93 to \$134.34 per square foot of living area, including land. The subject's assessment of \$61,479 reflects a market value of \$185,010 or \$126.63 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. The remaining comparables were given less weight due to differences in location and/or their dates of sale not being as proximate in time to the assessment date at issue. Based on this record the Board finds the subject's assessment is reflective of the property's market value.

Alternatively, the appellants contend unequal treatment in the subject's improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds on each Exhibit #2 attached to the memorandums dated April 6, 2012 and June 27, 2013, the appellants submitted a list of all James model homes located in Sun City, Hampshire Township, Huntley, which included the board of review comparables. These properties had improvement assessments

ranging from \$24.09 to \$33.37 per square foot of living area. The subject's improvement assessment of \$30.00 per square foot of living area falls within the range established by these very similar comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and 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.



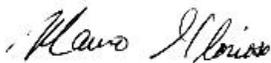
Chairman



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: November 22, 2013



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.