



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

APPELLANT: Dean Tubekis
DOCKET NO.: 11-02066.001-R-1
PARCEL NO.: 09-05-152-004

The parties of record before the Property Tax Appeal Board are Dean Tubekis, the appellant, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry; 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: \$34,830
IMPR: \$140,910
TOTAL: \$175,740

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 2-story dwelling of frame and brick construction with 3,444 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, a

fireplace and a 667 square foot garage. The property has a 12,835 square foot site and is located in South Elgin, St. Charles Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$415,000 as of January 1, 2011 along with eight comparable sales, three of which were included in the appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,740. The subject's assessment reflects a market value of \$528,859 or \$153.56 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 argued the subject backs to a creek and open space area, while none of the appellant's comparables and those depicted in the appraisal do not.

In rebuttal the appellant questioned features of the board of review's comparables and stated the appraiser adjusted for location.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales.

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 Board finds the best evidence of market value to be the board of review comparable sales #1, #2 and #3 based on location within the subject's subdivision and backing to a creek and open space similar to the subject. Both parties submitted comparables similar to the subject and the Board considered the estimate of value as depicted in the appraisal. However, the

Board gives greater weight to the location and property characteristics of the board of review comparable sales #1 through #3, which required no adjustment; with the features of all remaining comparables being generally similar to the subject. After full consideration of all the comparables and having considered the appraisal, the Board finds the three board of review sales located on the same street as the subject, within the same general area of the subdivision as the subject along with the parcel characteristics discussed above best represent the subject's estimated market value. These three comparable sales sold for prices ranging from \$537,500 to \$665,000 or from \$151.17 to \$167.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$528,859 or \$153.56 on a per square foot of living area, which is within the range established by the best comparable sales on a per square foot basis in this record.

The Board finds the appellant has not shown by a preponderance of the evidence that the subject is overvalued as reflected by its assessment. 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.



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 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.