



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

APPELLANT: Judy Brooks
DOCKET NO.: 12-01269.001-R-1
PARCEL NO.: 15-27-404-002

The parties of record before the Property Tax Appeal Board are Judy Brooks, the appellant, 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: \$2,790
IMPR.: \$23,210
TOTAL: \$26,000

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 2012 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 1.5-story single-family dwelling of frame construction with 1,739 square feet of living area. The dwelling was constructed in 1931. Features of the home include a partial unfinished basement, a fireplace and a

detached one-car garage of 280 square feet of building area.¹ The property has a 4,885 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales and further contended that the subject dwelling is in average condition with much updating needed. Specifically, the appellant asserted the kitchen is old and lacks a dishwasher, the furnace is over 25 years old and inefficient. Additionally, the subject lot is small and undesirable being on a busy street with the home on an alleyway and lacking privacy. Furthermore, she noted the third bedroom is on the second floor which has low/slanted ceilings/side walls.

As set forth in the grid analysis, the six comparables are located within 1.2-miles of the subject property. The comparables consist of lots ranging in size from 5,227 to 8,712 square feet of land area which are improved with 1.5-story dwellings. The homes range in size from 1,410 to 1,741 square feet of living area and range in age from 57 to 89 years old. Each home has a partial basement, four of which include finished area. Five homes have central air conditioning and two have a fireplace. Six comparables have a one-car or a two-car garage. These comparables sold between June 2011 and August 2012 for prices ranging from \$41,900 to \$94,000 or from \$26.12 to \$56.15 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$26,000 which would reflect a market value of approximately \$78,000 or \$44.85 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 \$35,996. The subject's assessment reflects a market value of \$107,999 or \$62.10 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

As to the appellant's comparables, the board of review submitted a grid analysis entitled "Taxpayer Sales Comps." Analyzing this

¹ The appellant reported the subject lacks central air conditioning whereas the board of review asserted the home has this feature and provided a property record card that alleges the same feature. The Board finds the best evidence regarding this characteristic has been presented by the appellant. Moreover, the Board takes notice that this same finding was previously made in Docket No. 10-02363.001-R-1 concerning the subject property.

grid with the appellant's submission to the Property Tax Appeal Board reveals that only comparable #1 in this document was submitted by the appellant as her comparable #3. The appellant did not submit the other four properties in the document for this appeal and likewise, the attached PTAX-203 Illinois Real Estate Transfer Declarations depicting sales of comparables #2 and #4 in that document as advertised prior the sale, but sold as Bank REO properties, is similarly not responsive the appellant's appeal.

In support of its contention of the correct assessment the board of review submitted information on one comparable sale of a 1.5-story frame dwelling that contains 1,260 square feet of living area. This home has an 840 square foot basement and a garage. The comparable sold in September 2010 for \$105,000 or \$83.33 per square foot of living area, including land. Based upon the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted the erroneous submission discussed above. As to the board of review's one sale, the appellant asserted that this sale is less proximate in time to the assessment date than the sales she provided. Furthermore, the appellant contends this comparable dwelling presented by the board of review sold prior to rehabilitation in February 2010 for \$32,300.

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

As to the board of review's assertion that several of the appellant's comparables were foreclosure or short sales, the Board takes notice that Public Act 96-1083 amended the Property Tax Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

Section 1-23 of the Property Tax Code provides:

Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Section 16-183 provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

The Board finds the effective date of these statutes is applicable to assessment date at issue, January 1, 2011.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review's comparable sale along with appellant's comparables #3 and #7 as these dwellings are all smaller than the subject. The Board finds the remaining five comparables submitted by the appellant are similar to the subject dwelling in age, size and design. These comparables sold between September 2011 and August 2012 for prices ranging from \$26.12 to \$56.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$62.10 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's total assessment 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.

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.