



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

APPELLANT: Judy Brooks
DOCKET NO.: 12-01270.001-R-1
PARCEL NO.: 15-16-234-006

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: \$5,119
IMPR.: \$25,581
TOTAL: \$30,700

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 one-story single family dwelling of frame construction with 1,228 square feet of living area. The dwelling was constructed in 1954. Features of the home include a partial basement, central air conditioning and a one-car attached garage with 280 square feet of building area. The property has a 9,335 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 five comparable sales. The comparables were described as being improved with one-story dwellings that ranged in size from 1,130 to 1,248 square feet of living area. The dwellings were constructed from 1954 to 1956. The comparables sold from April 2011 to September 2012 for prices ranging from \$79,000 to \$98,000 or from \$64.75 to \$83.05 per square foot of living area, including land. The appellant indicated the comparables were located within ½ mile of the subject and are superior to the subject property. To document the sales the appellant submitted copies of the Multiple Listing Service (MLS) sheets and the property record cards (web edition) for each comparable.

The appellant also submitted comments asserting the subject dwelling was in fair condition, the bathroom and kitchen needed updating and the subject site is a corner lot which makes the back yard very small.

Based on this evidence the appellant requested the subject's assessment be reduced to \$28,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,111. The subject's assessment reflects a market value of \$120,273 or \$97.94 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that were identified as "Taxpayer Sales Comps." However, with the exception of comparable #2, these sales differed from those submitted by the appellant to the Property Tax Appeal Board. These five comparables were improved with one-story dwellings of frame construction that ranged in size from 1,056 to 1,316 square feet of living area and were constructed from 1948 to 1956. The sales occurred from October 2009 to November 2011 for prices ranging from \$78,200 to \$115,000 or from \$74.05 to \$102.56 per square foot of living area, including land.

The board of review submitted an additional sale identified by the assessor that was improved with a one-story dwelling of frame construction that had 1,092 square feet of living area and was constructed in 1957. This property sold in June 2010 for a

price of \$143,500 or \$131.41 per square foot of living area, including land.

The board of review also submitted an assessment equity analysis using three comparables identified by the assessor.

In rebuttal the appellant claims the board of review submitted a summary of her sales submitted to the board of review which differ from the sales submitted to the Property Tax Appeal Board.

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.

The Board finds the record contains information on 10 sales submitted by the parties. The Board gave little weight to three of the sales that occurred in 2009 and 2010 as the transactions were not as proximate in time to the assessment date at issue as were the remaining sales. The seven remaining sales were similar to the subject property in style, age and features. These properties sold from March 2011 to September 2012 for prices ranging from \$78,200 to \$112,000 or from \$64.75 to \$102.56 per square foot of living area, including land. The sale at the high end of the range appears to be an outlier; removing this transaction results in a range from \$78,200 to \$98,000 or from \$64.75 to \$83.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$120,273 or \$97.94 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board gave little weight to the assessment equity analysis submitted by the board of review as this evidence did not address the appellant's market value argument. Based on this record the Board finds a reduction in the subject's assessment 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. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

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: February 20, 2015

A. ...

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.