



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

APPELLANT: Mark & Penny Martin  
DOCKET NO.: 12-01286.001-R-1  
PARCEL NO.: 03-16-352-009

The parties of record before the Property Tax Appeal Board are Mark and Penny Martin, 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:** \$24,386  
**IMPR.:** \$82,414  
**TOTAL:** \$106,800

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) contesting 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 is improved with a 1.5-story single family dwelling of frame construction with approximately 3,050 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement, central air conditioning, one fireplace and a two-car attached garage. The property has a 16,988 square foot site and is located in West Dundee, Dundee Township, Kane County.

The appellants contend in part overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$280,000 as of December 31, 2011. In estimating the market value the appraiser developed the cost approach to value resulting in an estimate of market value of \$367,870. The appraiser also developed the sales comparison approach using three comparables sales located in West Dundee that sold for prices ranging from \$249,000 to \$285,000 or from \$94.11 to \$106.22 per square foot of living area, including land. The appraiser estimated the subject had an indicated value under the sales comparison approach of \$280,000.

In further support of the overvaluation argument the appellants also submitted a grid analysis (Section V of the appeal) using four comparable sales with comparable sales #1 through #3 being the same sales as contained in the appraisal. The comparables were located in the same subdivision as the subject property in West Dundee from .17 to .44 miles from the subject property. These properties were described as being improved with 2-story dwellings that ranged in size from 2,346 to 2,683 square feet of living area and were built from 1990 to 1995. The comparables had similar features as the subject property. The sales occurred from July 2011 to December 2011 for prices ranging from \$245,000 to \$285,000 or from \$94.11 to \$106.22 per square foot of living area, including land.

As an alternative argument the appellants contend assessment inequity with respect to the improvement assessment. In support of this argument the appellants used the same four comparables as in the overvaluation argument. These four comparables had improvement assessments ranging from \$58,844 to \$72,658 or from \$23.38 to \$28.07 per square foot of living area.

Based on this evidence the appellants requested the subject's assessment be reduced to \$93,324.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,872. The subject's assessment reflects a market value of \$353,439 or approximately \$115.88 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. The subject has an improvement assessment of \$93,486 or \$30.65 per square foot of living area.

In rebuttal the board of review provided a statement that appellants' comparables #1 through #3 are tract housing located in the subject's subdivision.

In support of the assessment the board of review submitted four sales identified by the township assessor located in different subdivisions than the subject property in the cities of Dundee, Carpentersville and Algonquin. The comparables were described as custom homes that ranged in size from 2,748 to 3,585 square feet of living area. The comparables consisted of two part 2-story and part 1-story dwellings, one part 1-story and part 2-story dwelling and one 2-story dwelling that were constructed from 1987 to 2002. The sales occurred from August 2010 to March 2012 for prices ranging from \$360,000 to \$406,000 or from \$112.27 to \$147.74 per square foot of living area, including land.

In response to the assessment equity argument the board of review submitted three equity comparables identified by the assessor. These properties were located in the subject's subdivision and were described as part 2-story and part 1-story custom homes that ranged in size from 3,050 to 3,099 square feet of living area. These dwellings were constructed in 1997 and 1999. These comparable had improvement assessments that ranged from \$98,603 to \$111,992 or from \$32.33 to \$36.14 per square foot of living area.

#### Conclusion of Law

The appellants contend in part that 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the comparable sales presented by the appellants. These comparables were all located in the subject's subdivision from .17 to .44 miles from the subject property. The comparables were improved with two-story dwellings slightly older and smaller than the dwelling but with similar features. These comparable sales sold for prices ranging from July 2011 to December 2011 for prices

ranging from \$245,000 to \$285,000 or from \$94.11 to \$106.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$353,439 or approximately \$115.88 per square foot of living area, including land, which is above the range established by the best comparable sales in the record. The Board finds the appellants submitted an appraisal in further support of the overvaluation argument using three of the same sales as presented by the appellants. The appraisal contained an estimate of market value which was below the market value reflected by the assessment. The Board gave reduced weight to the appraised value due to the fact there was such a large discrepancy between the estimated value under the cost approach of \$367,870 and the estimated value under the sales comparison approach of \$280,000. Furthermore, the appraised value of \$280,000 or \$91.80 per square foot of living area, including land, is below the range established by the comparable sales on a square foot basis. Due to these factors the Board finds the appraisal understates the market value of the subject property. The Board gave less weight to the comparable sales provided by the board of review due to location of the sales in different cities and subdivisions than the subject property. Additionally, sale #3 did not occur proximate in time to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is justified based on overvaluation.

As an alternative argument the appellants contend assessment inequity with respect to the improvement assessment as the 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 and considering the reduction to the subject's assessment based on the overvaluation evidence, the Board finds a further reduction to the subject's improvement assessment is not justified based on assessment equity.

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. 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.