



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

APPELLANT: Ronald S. & Linda A. Wilner
DOCKET NO.: 12-01302.001-R-1
PARCEL NO.: 15-13-236-015

The parties of record before the Property Tax Appeal Board are Ronald S. and Linda A. Wilner, the appellants, by attorney Jerri K. Bush of Chicago, 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: \$15,764
IMPR: \$73,347
TOTAL: \$89,111**

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 one-story single family dwelling of frame construction with 1,866 square feet of living area.¹ The dwelling was constructed in 2009. Features of the home include a full basement, central air conditioning, one fireplace and a two-car attached garage with 462 square feet of building area. The property has a 6,300 square foot site and is located in Aurora, Aurora Township, Kane County.

¹ The best evidence of the dwelling size was presented by the board of review with the submission of a copy of the subject's property record card which included a schematic diagram of the dwelling with dimensions.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales described as being improved with one-story dwellings that ranged in size from 1,700 to 1,850 square feet of living area. The dwellings were constructed from 2005 to 2009. The sales occurred from March 2012 to June 2012 for prices ranging from \$210,000 to \$247,500 or from \$122.16 to \$133.78 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$71,660.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,111. The subject's assessment reflects a market value of \$267,199 or \$143.19 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 four comparable sales identified by the township assessor. The comparables were improved with one-story dwellings similar to the subject in construction and each had 1,866 square feet of living area. The comparables were constructed from 2009 to 2011. These properties had similar features as the subject with the exception that comparables #3 and #4 had no fireplaces and comparable #2 had a smaller basement. The sales occurred from February 2010 to February 2011 for prices ranging from \$270,000 to \$306,200 or from \$144.69 to \$164.09 per square foot of living area, including land. The board of review also indicated the subject property sold in October 2009 for a price of \$279,000.

The assessor also prepared a grid analysis of the appellants' comparable sales in which he reported slightly different sizes for appellants' comparables #2 and #3. The assessor also indicated that appellants' comparables #1 and #2 had no fireplaces and comparables #2 and #3 had no basements. The assessor also pointed out appellants' comparables sold in 2012.

The township assessor also provided information on three equity comparables to support the subject's assessment.

Conclusion of Law

The appellants contend 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 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 appellants' comparable sale #1 and board of review comparable sales #3 and #4. These comparables were most similar to the subject in features with the exception they had no fireplaces. These most similar comparables sold for prices ranging from \$123.53 to \$149.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$143.18 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellants' comparables #2 and #3 as the assessor indicated neither had a basement and comparable #2 was reported to have no fireplace. Less weight was given board of review sales #1 and #2 based on their dates of sale being less proximate in time to the assessment date. The Board gave no weight to the board of review equity comparables as this evidence did not address the appellants' overvaluation argument. 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

Mario Morris

Member

JR

Member

Jerry White

Member

Acting 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: July 24, 2015

A. P. ...

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.