



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

APPELLANT: Mark & Paula Lampert  
DOCKET NO.: 12-01495.001-R-1  
PARCEL NO.: 15-11-127-007

The parties of record before the Property Tax Appeal Board are Mark & Paula Lampert, the appellants, by attorney William I. Sandrick of the Sandrick Law Firm LLC, in South Holland, 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:** \$10,134  
**IMPR.:** \$37,223  
**TOTAL:** \$47,357

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) 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 brick exterior construction with 2,101 square feet of living area. The dwelling was constructed in 1970. Features of the home include a full unfinished basement, central air

conditioning, a fireplace and an attached two-car garage. The property is located in Aurora, Aurora Township, Kane County.

The appellants contend 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 \$142,000 as of January 1, 2012. The appraiser utilized both the cost and sales comparison approaches to value and gave most weight to the sales comparison approach conclusion. The appraiser analyzed three sales of comparables located within .51 of a mile of the subject property. The sales occurred from January to July 2012 for prices ranging from \$136,000 to \$155,000. The comparables consist of one-story dwellings that range in size from 1,589 to 2,211 square feet of living area. Each comparable has a basement, central air conditioning and a two-car garage. Comparables #1 and #2 have either one or two fireplaces each. The appraiser made adjustments to the comparables for difference in lot size, exterior construction, age, condition, bathroom count, dwelling size, basement finish and fireplace count. From this analysis, the appraiser arrived at adjusted sale prices for the comparables ranging from \$132,900 to \$144,700. Based on this evidence, the appellants requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,326. The subject's assessment reflects a market value of \$219,868 or \$104.65 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 board of review submitted a memorandum along with a grid analysis purportedly of three sales comparables submitted by the appellants. The Board finds the sales in the grid do not correspond to the sales in the appellants' appraisal report and thus this data and the accompanying memorandum that criticizes those sales for location and type of sale are not responsive to this pending appeal before the Property Tax Appeal Board.

In support of its contention of the correct assessment the board of review submitted information on one comparable sale that occurred in July 2010 for \$295,000. The board of review also submitted a grid analysis of three equity comparables which is not responsive to the appellants' overvaluation complaint. Based on this evidence, the board of review requested confirmation of 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board has given no weight to the sale comparable presented by the board of review as this sale that occurred in July 2010 is more remote in time from the assessment date at issue of January 1, 2012 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants with an estimated market value of \$142,000 as of January 1, 2012. The subject's assessment reflects a market value of \$219,868 or \$104.65 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$142,000 as of the assessment date at issue. Since market value has been established the 2012 three year average median level of assessments for Kane County of 33.35% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.

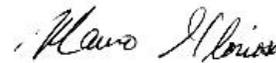
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Chairman



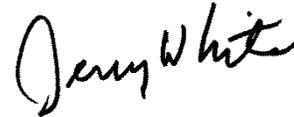
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Member



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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: June 26, 2015



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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.