



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

APPELLANT: Lisa Collins
DOCKET NO.: 12-01515.001-R-1
PARCEL NO.: 09-18-330-004

The parties of record before the Property Tax Appeal Board are Lisa Collins, the appellant, 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: \$56,728
IMPR.: \$343,177
TOTAL: \$399,905

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 two-story dwelling of brick and frame exterior construction with 6,153 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full walkout-style basement with finished area, central air conditioning, four fireplaces, a 594 square foot carport and a 1,380 square foot garage. The property has a 2-acre site and is located in St. Charles, St. Charles Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal.¹ In support of this inequity argument, the appellant submitted a brief along with information on four equity comparables located up to 4.3-miles from the subject property. In the brief, the appellant set forth reasons the comparables were either superior in amenities, age and/or features when compared to the subject dwelling or as to comparable #4, why the comparable was highly similar to the subject in location, amenities and upgrades. The comparables have improvement assessments ranging from \$219,561 to \$276,017 or from \$41.35 to \$53.82 per square foot of living area. In the grid analysis, the appellant also reported the sale prices of these four comparable properties; two of the sales for comparables #2 and #4 occurred proximate in time to the valuation date of January 1, 2012 having sold in January 2012 and September 2011, respectively, for prices of \$945,000 and \$785,000 or \$159.22 and \$147.42 per square foot of living area, including land.

Based on this evidence and argument, the appellant requested a reduced improvement assessment of \$250,922 or \$40.78 per square foot of living area. In light of the requested reduction, the appellant requested a total assessment of \$307,650 which would reflect a market value of approximately \$922,950 or \$150 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 \$399,905. The subject property has an improvement assessment of \$343,177 or \$55.77 per square foot of living area. The subject's assessment reflects a market value of approximately \$1,199,715 or \$194.98 per square foot of living area, including land.

In support of its contention of the correct assessment, the board of review submitted a memorandum from Colleen Lang, St. Charles Township Assessor. The township assessor contends that the subject's subdivision of Burr Hill Club is a golf course community. The assessor described the subject parcel as a wooded lot overlooking the golf course and backing to more woods.

The assessor also submitted copies of the property record cards for both parties' comparables. She also reported that the

¹ The appellant also marked "recent sale" as a basis of the appeal, but did not complete Section IV - Recent Sale Data. In the evidence, the appellant reported a ten-year-old purchase of the subject land for \$297,000.

appellant had some errors in descriptive information for her comparables. In the memorandum, the assessor also addressed the dissimilarities of the subject property when compared to the appellant's comparables particularly with regard to location (each Silver Glen and Heritage Oaks subdivisions reportedly being inferior to Burr Hill Club). In addition, the assessor provided equity information on six comparables along with sales data for comparables #1 through #4. Based on the foregoing information and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #3 due to their distant locations from the subject property ranging from 2.3 to 4.3-miles from the subject. The Board has also given reduced weight to board of review comparables #1 and #3 due to differences in age and/or dwelling size when compared to the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparable #4 and board of review comparables #2, #4, #5 and #6. These five comparables had improvement assessments that ranged from \$43.72 to \$88.86 per square foot of living area. The subject's improvement assessment of \$55.77 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). While this was not clearly marked as a basis of this appeal, the Board further finds the best sales evidence in the record does not support a reduction in the subject's assessment on grounds of overvaluation either.

Analyzing the same five comparables with sales data reflects sales prices ranging from approximately \$147.42 to \$304.72 per square foot of living area, including land. These comparables sold between June 2011 and April 2013. The subject's assessment reflects a market value of approximately \$194.98 per square foot of living area, including land, which is within the range established by these most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted.

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.

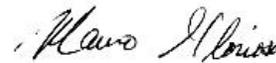
Chairman



Member



Member



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: June 26, 2015



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.