



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

APPELLANT: Shannon E. Findley Tr. & Diego R. Bullon Tr.  
DOCKET NO.: 12-01523.001-R-1  
PARCEL NO.: 12-33-332-004

The parties of record before the Property Tax Appeal Board are Shannon E. Findley Tr. and Diego R. Bullon Tr., the appellants, by attorney Laura Godek of Laura Moore Godek, PC, McHenry; 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:       \$17,295**  
**IMPR:       \$99,516**  
**TOTAL:      \$116,811**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of frame and brick construction containing 4,057 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a two-car attached garage. The property has a .38 acre or 16,491 square foot site and is located in North Aurora, Batavia Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$315,000 as of January 1, 2012. The appraisal was prepared by Jerzy Siudyla, a State of Illinois Certified Residential Real Estate Appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value.

Using the sales comparison approach the appraiser provided information on five comparable sales described as two-story single dwellings that ranged in size from 3,425 to 4,016 square

feet of living area. The dwellings ranged in age from 6 to 8 years old. The properties are located in North Aurora from approximately .23 to 2.64 miles of the subject property. Each of the comparables has a full unfinished basement, central air conditioning, and a three-car or a four-car garage. Four comparables have one fireplace. The comparables have sites ranging in size from 14,040 to 22,132 square feet of land area. The comparables sold from April 2011 to December 2011 for prices ranging from \$250,000 to \$350,000 or from \$62.69 to \$102.19 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject the appraiser estimated the comparables had adjusted prices ranging from \$277,000 to \$334,000. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$315,000.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$116,811 was disclosed. The subject's assessment reflects a market value of \$350,468 or \$86.39 per square foot of living area, including land, when applying the statutory level of assessments.

In support of the subject's assessment the board of review submitted copies of the property record cards on eight comparable sales improved with two-story dwellings of frame and brick construction that range in size from 3,425 to 4,325 square feet of living area. Five of the comparables were included in the appellants' appraisal. Six comparables were located in the subject's subdivision and were constructed in 2004 and 2005. Each of these comparables has an unfinished basement, central air conditioning, one or two fireplaces and a two-car or a three-car attached garage. The comparables have sites ranging in size from .33 to .51 acres. The comparables sold from July 2009 to November 2011 for prices ranging from \$250,000 to \$382,000 or from \$62.69 to \$102.19 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal appellant's counsel commented on the differences from the subject property for board of review comparables located at 465 Pheasant Hill Dr., 471 Mount Ct. and 385 Pheasant Hill Dr., North Aurora.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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 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 in the record to be the six comparable sales located in the subject's subdivision submitted by the board of review, which included appraisal comparable sales #1, #2 and #3. These six comparables were similar to the subject in location, size, style, construction, features, age and land area. The comparables sold from July 2009 to November 2011 for prices ranging from \$250,000 to \$382,000 or from \$62.69 to \$102.19 per square foot of living area, including land. Four of these comparables sold from February 2011 to November 2011 for unit prices of \$97.08, \$62.69, \$74.95 and \$102.19 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$350,468 or \$86.39 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 comparable sales #4 and #5 contained in the appellants' appraisal due to their location relative to the subject property. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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.

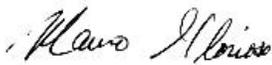


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Chairman



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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: April 18, 2014



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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.