



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

APPELLANT: Shu-Fang Yeh
DOCKET NO.: 12-01241.001-R-1
PARCEL NO.: 03-20-456-011

The parties of record before the Property Tax Appeal Board are Shu-Fang Yeh, the appellant, 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: \$20,984
IMPR.: \$79,732
TOTAL: \$100,716

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) 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 consists of a two-story single family dwelling of frame and brick construction with 2,508 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement, central air conditioning, one fireplace and a three-car integral garage. The property has a 23,086 square foot site and is located in West Dundee, Dundee Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The comparables were described as being improved with two-story dwellings that ranged in size from 2,546 to 3,173 square feet of living area. The dwellings were constructed in 2004 and had similar features as the subject property. The sales occurred from November 2009 to August 2011 for prices ranging from \$153,000 to \$325,000 or from \$59.30 to \$104.71 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$75,232.

On the appeal the appellant referenced that the subject property was the subject matter of an appeal the prior tax year under Property Tax Appeal Board Docket Number 11-02026.001-R-1. The Board takes notice in that appeal the Property Tax Appeal Board issued a decision on August 23, 2013, reducing the total assessment to \$111,720 based on an agreement of the parties. (86 Ill.Admin.Code 1910.90(i)).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,027. The subject's assessment reflects a market value of \$302,930 or \$120.79 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 statement from the Dundee Township Assessor asserting that appellant's comparable sales #1, #2 and #4 were not arm's length transactions. The assessor prepared a grid analysis of the appellant's comparables indicating that sale #1 was between relatives/related parties and sales #2 and #4 were sold by a "govt. agency/financial."

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the subject's subdivision. The comparables were improved with part two-story and part one-story single family dwellings that ranged in size from 2,456 to 2,508 square feet of living area and were constructed in 2003 and 2004. These properties had similar features as the subject property. The sales occurred from July 2010 to December 2012 for prices ranging from \$300,000 to \$330,000 or from \$119.62 to \$134.36 per square foot of living area, including land.

Conclusion of Law

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. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2011 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$111,720. The record further disclosed the subject property is an owner occupied dwelling. The Board also takes notice that the 2011 and 2012 tax years are within the same general assessment period. (See 35 ILCS 200/9-215.) Furthermore, the decision of the Property Tax Appeal Board for the 2011 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. At the request of the Property Tax Appeal Board the Kane County Chief County Assessment Officer informed the Board that Dundee Township had a 2012 equalization factor of .9015. Applying section 16-185 of the Property Tax Code results in an assessment of \$100,716 for the 2012 tax year, which is less than the 2012 assessment of the subject property of \$101,027. After considering the requirements of section 16-185 of the Property Tax Code, the

Docket No: 12-01241.001-R-1

Property Tax Appeal Board finds that a reduction in the subject's assessment is 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.

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.