



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

APPELLANT: Bhopal Singh
DOCKET NO.: 12-01442.001-R-1
PARCEL NO.: 02-36-131-014

The parties of record before the Property Tax Appeal Board are Bhopal Singh, the appellant, by attorney Jerri K. Bush in Chicago, 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: \$14,494
IMPR.: \$46,406
TOTAL: \$60,900

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 is improved with a two-story dwelling that contains 1,748 square feet of living area. The dwelling was constructed in 2001. Features of the home include a partial basement, central air conditioning, one fireplace and an attached garage with 361 square feet of building area. The property is located in Gilberts, Rutland Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales improved with two-story dwellings that ranged in size from 1,572 to 1,850 square feet of living area. Each comparable had a two-car attached garage. The dwellings were constructed from 2001 to 2006. The sales occurred from June 2011 to March 2012 for prices ranging from \$144,000 to \$186,000 or from \$84.16 to \$107.95 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$54,995.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,550. The subject's assessment reflects a market value of \$199,550 or \$114.16 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 that were identified by the township assessor. The comparables were improved with two-story dwellings that ranged in size from 1,572 to 2,004 square feet of living area. The dwellings were constructed in 2001 and 2002. Each comparable had a basement, central air conditioning and an attached garage ranging in size from 361 to 968 square feet of building area. Two comparables each had one fireplace. The comparables sold from July 2009 to July 2010 for prices ranging from \$222,000 to \$237,000 or from \$110.78 to \$148.85 per square foot of living area, including land. The board of review requested confirmation of the assessment.

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 not warranted.

The Board finds the best evidence of market value to be the appellant's comparable sales. The comparable sales presented by the appellant had varying degrees of similarity to the subject property but sold more proximate in time to the assessment date at issue than did the comparable sales submitted by the board of review. The appellant's comparables sold for prices ranging from \$144,000 to \$186,000 or from \$84.16 to \$107.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$199,550 or \$114.16 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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.

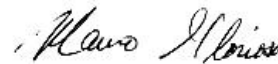
Chairman




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.