



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

APPELLANT: Paul & Angelita Greviskes
DOCKET NO.: 12-02059.001-R-1
PARCEL NO.: 15-16-104-028

The parties of record before the Property Tax Appeal Board are Paul & Angelita Greviskes, the appellants, 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: \$4,671
IMPR.: \$54,323
TOTAL: \$58,994

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part two-story single-family dwelling of frame exterior construction containing 1,968 square feet of living area. The home was built in 1980 and features a partial basement, a fireplace and an integral garage of 528 square feet of building area.¹ The dwelling is situated on 17,473 square feet of land located in Aurora, Aurora Township, Kane County.

The appellants contend both lack of assessment uniformity and that the market value of the subject property is not accurately

¹ The appellants reported both central air conditioning and an attached garage as features of the subject dwelling. The assessing officials did not report these features in their analyses of the subject when compared to other properties, although an integral garage is noted as a feature on the property record card for the subject.

reflected in its assessed valuation. No dispute was raised concerning the subject's land assessment. In support of the improvement inequity and overvaluation arguments, the appellants completed with Section V grid analysis of the Residential Appeal petition with information on four properties with equity data along with information that two of these properties sold. Color photographs of the subject and the comparables were also submitted.

The comparables were located within ½-mile of the subject property and were described as two-story or part one-story and part two-story homes of frame construction that were 19 to 50 years old. The homes range in size from 1,508 to 1,840 square feet of living area and feature partial basements. Two of the comparables have central air conditioning and three of the comparables have a fireplace. Each of the comparables has a 400 square foot garage. These properties have improvement assessments ranging from \$38,215 to \$52,545 or from \$23.46 to \$31.33 per square foot of living area. Comparables #1 and #2 sold in July 2011 and March 2010, respectively, for prices of \$125,000 and \$127,000 or for \$70.38 and \$84.22 per square foot of living area, including land.

Based on this evidence the appellants requested an improvement assessment of \$41,328 or \$21.00 per square foot of living area with a total assessment of \$45,476 which would reflect a market value of approximately \$136,428 or \$69.32 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$58,994. The subject has an improvement assessment of \$54,323 or \$27.60 per square foot of living area. The subject's total assessment reflects a market value of \$176,894 or \$89.89 per square foot of living area, including land, when applying the 2012 three year median level of assessment in Kane County of 33.35% as determined by the Illinois Department of Revenue.

The board of review provided a copy of the subject's property record card, a grid analysis of three equity comparables and a grid analysis of three comparable sales. The board of review also purported to reiterate the appellants' equity and sales comparables in grid analyses, but only correctly identified the two sales submitted by the appellants before the Property Tax Appeal Board; the remaining comparables identified were not presented by the appellants before this Board.

The equity comparables presented by the board of review were each part one-story and part two-story frame dwellings that were built in 1992 or 1993. The homes each contain 1,776 square feet of living area and feature a basement, central air conditioning, a fireplace and a 400 square foot garage. These comparables have improvement assessments ranging from \$52,326 to \$52,638 or from \$29.46 to \$29.64 per square foot of living area.

The comparable sales consist of part one-story and part two-story frame dwellings that were built in 1991 or 1993. These homes each contain 1,776 square feet of living area and feature a basement, central air conditioning and a 400 square foot garage. One of the comparables also has a fireplace. These properties sold between July 2009 and November 2010 for prices of \$189,900 or \$205,000 or for \$106.93 or \$115.43 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that the subject property is an owner occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket Number 11-01818.001-R-1. (86 Ill.Admin.Code §1910.90(i)). In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$56,114 pursuant to an agreement of the parties.

The Property Tax Appeal Board further takes notice that 2011 and 2012 are within the same general assessment period in Kane County. (86 Ill.Admin.Code §1910.90(i); see also 35 ILCS 200/9-215). The Board further finds that in tax year 2012 an Aurora Township equalization factor of 1.1260 was applied to non-farm properties within the township. (For reference see: <http://www.kanecountyassessments.org/Equal.html>)

Thus, the Board finds that if the subject's assessment for the 2012 tax year was calculated by applying the 2012 equalization factor of 1.1260 to the Property Tax Appeal Board's assessment as determined for the 2011 tax year of \$56,114 in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's assessment would be increased to \$63,184.

As determined by the Kane County Board of Review, the subject's assessment for the 2012 tax year was \$58,994, which is less than required by the application of section 16-185 of the Property Tax Code.

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 justified.

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 finds that Section 16-185 of the Property Tax Code is unambiguous in stating that if the Property Tax Appeal Board issues a decision lowering the assessment of an owner occupied dwelling that assessment is to remain the same during the remainder of the general assessment period, subject to equalization, with two exceptions not applicable here. The record is clear that applying the dictates of Section 16-185 to the assessment of the subject property for the 2012 tax year would be \$63,184, an increase of \$4,190. Based on this record and the request of the Kane County Board of Review to confirm the assessment of the subject property, the Property Tax Appeal Board declines to increase the subject's assessment.

In summary, the Board finds that the subject property was the subject matter of an appeal for the 2011 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$56,114. The record further disclosed the subject property is an owner occupied dwelling and Board takes judicial notice that the 2011 and 2012 tax years are in the same general assessment period. Likewise, the Board takes notice that an equalization factor of 1.1260 was applied in Aurora Township in 2012. 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. Applying section 16-185 of the Property Tax Code would result in an assessment of \$63,184, which is greater than the 20111 assessment of the subject property of \$56,114. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that 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.

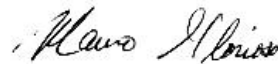
Chairman



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.