



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

APPELLANT: Rebecca Gerovac
DOCKET NO.: 12-04760.001-R-1
PARCEL NO.: 02-24-125-024

The parties of record before the Property Tax Appeal Board are Rebecca Gerovac, 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: \$13,486
IMPR.: \$37,849
TOTAL: \$51,335

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story residential townhome unit of masonry and frame exterior construction. The unit contains 2,352 square feet of living area. The townhome was built in 2007 and features central air conditioning, a fireplace¹ and a 480 square foot garage. The property is located in Gilberts, Rutland Township, Kane County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 11-02111.001-R-1. In that 2011 appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$56,661 based

¹ While the appellant's appraiser reported a fireplace amenity for the subject, the assessing officials did not report this amenity in the spreadsheet describing the subject unit.

on a proposed assessment reduction by the board of review which was not rejected by the appellant.

In a brief with this 2012 appeal, the appellant noted the subject was purchased on September 30, 2011 for \$110,000. As part of the appeal, the appellant also completed Section IV of the petition and provided documentation related to the purchase price. The appellant requested that the subject's 2012 assessment reflect the appraised value as of September 15, 2011 of \$120,000.

Based on this evidence and argument, the appellant requested a total assessment of \$40,000 to reflect of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$67,535 was disclosed. The subject's total assessment reflects a market value of \$202,504, including land, when applying the 2012 three year median level of assessments in Kane County of 33.35% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review through the Rutland Township Assessor's Office submitted descriptions and sales information on nine townhome comparables to demonstrate the subject's assessment reflected the property's market value. Seven of the comparable properties were located in the same townhome development as the subject.

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

In written rebuttal, the appellant noted that the township assessor's data failed to consider the 2011 assessment reduction of the subject property as issued in Docket Number 11-02111. The appellant further asserted that the "Township Assessor decreased the property taxes for homeowners by 13% across the board." Taking this assertion and applying it to the subject's 2011 assessment, the appellant contends that the subject's 2012 assessment should be \$49,295.

Furthermore in rebuttal, the appellant stated that through refinancing a new appraisal was obtained "in mid-2013" and estimated a market value of \$141,900 for the subject. Based on the foregoing arguments, the appellant requested that "the Board of Review disregard the evidence provided by Rutland Township,

with the exception of the 13% township decrease since this was given to all homeowners."

The Property Tax Appeal Board takes judicial notice that tax years 2011 and 2012 are within the same general assessment period for residential property in Kane County. (86 Ill.Admin.Code §1910.90(i); see also 35 ILCS 200/9-215) In addition, at the request of the Property Tax Appeal Board, the Kane County Chief County Assessment Officer, Mark Armstrong, confirmed that a 2012 township equalization factor of .9060 was applied in Rutland Township. (See 86 Ill.Admin.Code §1910.67(k)(3))

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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2011 assessment. The record further indicates that the subject property is an owner occupied dwelling and the Board takes notice that 2011 and 2012 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's 2011 decision or that the assessment year in question is in a different general assessment period.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of the Rutland Township equalization factor of .9060.

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

K. L. Fen

Member

DR

Member

Mark Albino

Member

Jerry White

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

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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.