



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

APPELLANT: Fouad Zubair
DOCKET NO.: 12-05194.001-R-1
PARCEL NO.: 03-24-205-047

The parties of record before the Property Tax Appeal Board are Fouad Zubair, the appellant, by attorney Jerri K. Bush in Chicago, 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: \$9,660
IMPR.: \$6,338
TOTAL: \$15,998**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2011 tax year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the subject's 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 dwelling of frame construction with 1,134 square feet of living area. The dwelling was constructed in 1970. Features of the home include central air conditioning. The property has a 1,667 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted limited information on six comparable sales located within .07 of a mile of the subject property. The only data provided for the comparables was their proximity to the subject along with their date of sale and sale price. The properties sold between June 2010 and February 2012 for prices ranging from \$19,030 to \$31,000. There is no descriptive information for the comparables concerning age, design, dwelling size, foundation and/or features for purposes of comparison to the subject dwelling.

Based on this evidence, the appellant requested a total assessment of \$6,666 which would reflect a market value of approximately \$20,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,779. The subject's assessment reflects a market value of \$62,306 or \$54.94 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.

As part of the submission the board of review proposed an assessment reduction to \$15,998 which would reflect a market value of approximately \$48,000. The appellant was informed of this proposed assessment reduction and rejected the offer.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .15 of a mile of the subject property. The comparable two-story townhomes were built in 1971 and contain either 846 or 942 square feet of living area. Each comparable has central air conditioning and one comparable has a 220 square foot garage. The properties sold between July and September 2012 for prices ranging from \$44,000 to \$48,000 or from \$47.77 to \$52.01 per square foot of living area, including land.

Based on this evidence, the board of review contended that the appellant's assessment reduction request was unreasonable.

In written rebuttal, counsel for the appellant presented an argument citing to Section 10-20 of the Property Tax Code (35 ILCS 200/10-20) for the proposition that residential property maintenance and repairs should not increase an assessment unless

the size is changed, it materially alters the property, goes beyond the scope of maintaining the property or uses materials that enhance the quality rather than just restoring it.

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

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the appellant's comparable properties as there was no descriptive information for the comparables to make a reasoned determination if these properties were similar or dissimilar to the subject dwelling in age, exterior construction, size, foundation and/or features.

The Board has also given no weight to the appellant's rebuttal argument since there is no indication that the assessing officials altered or increased the subject's assessment due to maintenance or repairs of the property.

The Board finds the best evidence of market value to be the board of review comparable sales. These similar comparables sold between July and September 2012 for prices ranging from \$44,000 to \$48,000 or from \$47.77 to \$52.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$62,306 or \$54.94 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

K. L. Ferr

Member

JR

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: September 18, 2015

A. Portol

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.