



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

APPELLANT: Dale & Candy Grant  
DOCKET NO.: 13-01183.001-R-1  
PARCEL NO.: 06-35-456-033

The parties of record before the Property Tax Appeal Board are Dale and Candy Grant, the appellants, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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:** \$8,003  
**IMPR.:** \$18,661  
**TOTAL:** \$26,664

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2013 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 one-story single family dwelling of frame construction with 1,001 square feet of living area. The dwelling was constructed in 1971. Features of the property include a crawl space foundation, central air conditioning and a two-car detached garage with 484 square feet

of building area. The property has a 7,494 square foot site and is located in South Elgin, Elgin Township, Kane County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on May 4, 2012 for a price of \$80,000. The appellants submitted a copy of the listing, a copy of the sales contract and a copy of the settlement statement documenting the sale. The sellers were identified as Bruce and Jacqueline Menser. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,497. The subject's assessment reflects a market value of \$112,570 or \$112.46 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted evidence provided by the township assessor. The assessor submitted a copy of the listing for the subject property indicating the property sold for \$80,000 after being on the market for 14 days.

In support of the assessment the assessor submitted information on five comparable sales improved with one-story dwellings of frame or frame and brick trim construction that ranged in size from 980 to 1,056 square feet of living area. The dwellings were constructed from 1956 to 1972. Four of the comparables had basements with three being finished, three comparables had central air conditioning and each had an attached or a detached garage ranging in size from 264 to 576 square feet of building area. The sales occurred from July 2011 to March 2013 for prices ranging from \$121,000 to \$153,000 or from \$120.04 to \$146.83 per square foot of living area.

#### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can

be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in May 2012 for a price of \$80,000. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants provided evidence disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market in the Multiple Listing Service and it had been on the market for 14 days. In further support of the transaction the appellants submitted a copy of the sales contract and settlement statement. The Board finds the purchase price is below the market value reflected by the assessment. Although the board of review submitted comparable sales, the Property Tax Appeal Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction. Based on this record 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

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Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
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: November 20, 2015

*A. Proctor*

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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.