



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

APPELLANT: John Thurlow  
DOCKET NO.: 13-01377.001-R-1  
PARCEL NO.: 12-02-202-001

The parties of record before the Property Tax Appeal Board are John Thurlow, the appellant, by attorney Laura Godek of Laura Moore Godek, PC in McHenry; 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:** \$7,486  
**IMPR.:** \$49,861  
**TOTAL:** \$57,347

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) 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 two-story dwelling of frame construction with 1,848 square feet of living area. The dwelling was constructed in 1987. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a two-car attached garage. The property has a 6,588 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellant filed the appeal from a decision issued by the Kane County Board of Review based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 28, 2011 for a price of \$180,000.

Subsequent to the filing of the appeal the appellant submitted another petition raising a contention of law requesting the subject's assessment be reduced to \$57,347 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant asserted the Property Tax Appeal Board reduced the subject's assessment for the 2012 tax year under Docket Number 12-01315.001-R-1, the property was an owner occupied residence and the 2012 and 2013 tax years are in the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$71,641. The subject's assessment reflects a market value of \$216,242 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 information on three comparable sales and three equity comparables provided by the township assessor.

#### Conclusion of Law

The appellant in part raised a contention of law arguing that the subject's assessment should be reduced pursuant to section 16-185 of the Property Tax Code. The Board finds the evidence in the record supports a reduction to the subject's assessment on this basis.

The Board finds 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 further finds that the subject property was the subject matter of an appeal for the 2012 tax year under Docket Number 12-01315.001-R-1 in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$60,030. The record further disclosed the subject property is an owner occupied dwelling and that the 2012 and 2013 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2012 tax year was not reversed or modified upon review and there was no evidence the property subsequently sold establishing a different fair cash value. The record also indicates that an equalization factor of 0.9553 was applied in Geneva Township in tax year 2013. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established by the Board's decision for the 2012 tax year plus the application of the 2013 Geneva Township equalization factor of .9553.

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

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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.