



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

APPELLANT: Dan Lam
DOCKET NO.: 13-01574.001-R-1
PARCEL NO.: 06-14-403-018

The parties of record before the Property Tax Appeal Board are Dan Lam, the appellant, by attorney Dennis M. Nolan of the Law Office of Dennis M. Nolan, P.C. in Bartlett; 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: \$ 7,108
IMPR.: \$ 32,773
TOTAL: \$ 39,881

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) challenging 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 part two-story and part one-story single family dwelling of frame construction with 1,568 square feet of living area. The dwelling was constructed in 1890. Features of the home include a full unfinished basement, an open frame porch and a detached garage with 276

square feet of building area. The property has a 5,808 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 30, 2009 for a price of \$57,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$18,998.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,881. The subject's assessment reflects a market value of \$119,727 or \$76.36 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 prepared by the Elgin Township Assessor that included six comparable sales improved with one part one-story and part two-story dwelling and five two-story dwellings of frame construction that ranged in size from 1,448 to 1,652 square feet of living area. The dwellings were constructed from 1900 to 1950. Five of the comparables had finished basements, one comparable had a fireplace and each comparable had a garage ranging in size from 308 to 790 square feet of building area. The comparables sold from July 2011 to June 2012 for prices ranging from \$117,500 to \$141,800 or from \$78.69 to \$86.89 per square foot of living area, including land. The assessor asserted that the subject's market value per square foot is below the range of the comparables.

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the six comparable sales submitted by the board of review.

These comparables were relatively similar to the subject in style, construction, features, age and land area. These properties also sold relatively proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$117,500 to \$141,800 or from \$78.69 to \$86.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$119,727 or \$76.36 per square foot of living area, including land, which is below the range established by the comparable sales submitted by the board of review on a square foot basis. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. Based on this record the Board finds 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



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



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.