



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

APPELLANT: Peter Shockey
DOCKET NO.: 13-01591.001-R-1
PARCEL NO.: 05-14-302-007

The parties of record before the Property Tax Appeal Board are Peter Shockey, 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: \$23,329
IMPR.: \$99,618
TOTAL: \$122,947

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 one-story single family dwelling of frame and brick exterior construction with 2,598 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and

a three-car attached garage. The property has a 1.04 acre site and is located in Elgin, Plato Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$360,000 as of January 1, 2011. In estimating the market value the appellant's appraiser developed the sales comparison approach using four comparable sales improved with two one-story dwellings and two two-story dwellings that sold from April 2009 to March 2011 for prices ranging from \$335,000 to \$429,500. The appellant requested the subject's assessment be reduced to \$119,988.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,947. The subject's assessment reflects a market value of \$369,099 or \$142.07 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. The board of review requested that the Property Tax Appeal Board uphold the subject's current assessment based on the Property Tax Appeal Board's prior year ruling. The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before this Board for the 2011 tax year under Docket No. 11-01795.001-R-1. (See 86 Ill.Admin.Code §1910.90(i)). In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$127,320 based on an agreement of the parties.

In support of its contention of the correct assessment the board of review submitted evidence provided by the Plato Township Assessor, which included information of five comparable sales improved with four 1-story dwellings and one part 1.5-story and part 1-story dwelling of frame and brick construction that ranged in size from 2,338 to 3,357 square feet of living area. The dwellings were constructed from 1987 to 2004. Each comparable has a basement that is partially finished, central air conditioning and an attached garage that range in size from 614 to 1,437 square feet of building area. Four comparables have one or two fireplaces and one comparable has a detached garage with 1,380 square feet of building area. The comparables have sites ranging in size from 1.28 to 2.23 acres. The sales occurred from January 2010 to March 2012 for prices ranging from \$330,000 to \$429,500 or from or from \$127.94 to \$168.95 per square foot of living area, including land.

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 to be board of review comparable sales #1 through #3. These comparables were improved with one-story dwellings that offered varying degrees of similarity to the subject property. These comparables sold most proximate in time to the assessment date at issue from May 2011 to March 2012 for prices ranging from \$330,000 to 419,900 or from \$139.83 to \$168.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$369,099 or \$142.07 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. The Board gave little weight to the appellant's appraisal as the valuation date was January 1, 2011, two years prior to the assessment date, and the sales used in the report did not occur proximate in time to the assessment date and/or were improved with a different style dwelling than the subject dwelling. The Board gave less weight to board of review sales #4 and #5 due to the fact the sales occurred in April 2010 and January 2010, respectively, which is not proximate in time to the assessment date at issue and comparable sale #4 was improved with a different style dwelling than the subject dwelling. Based on this evidence 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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

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

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.