



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

APPELLANT: Darrell & Roselyn Whitmore
DOCKET NO.: 13-01798.001-R-1
PARCEL NO.: 05-27-477-001

The parties of record before the Property Tax Appeal Board are Darrell and Roselyn Whitmore, the appellants, 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: \$19,999
IMPR.: \$78,751
TOTAL: \$98,750

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) 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 1.5-story single family dwelling of frame construction with 4,023 square feet of living area.¹ The dwelling was constructed in 2007. Features of the

¹ The Board finds the best evidence of size was contained in the appraisal submitted by the appellants that included a schematic diagram with dimensions and area calculations.

home include a full unfinished basement, 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 appellants filed the appeal from a decision issued by the Kane County Board of Review based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on November 18, 2011 for a price of \$227,000. In further support of the overvaluation argument the appellants submitted an appraisal estimating the subject property had a market value of \$300,000 as of October 18, 2011.

With the petition the appellants also raised a contention of law asserting that the board of review had reduced the subject's assessment for the 2012 tax year to \$116,655. The appellants stated the dwelling is an owner occupied residence, noted that for the 2013 tax year Plato Township had an equalization factor 1.000 and that tax years 2012 and 2013 are within the same general assessment period. The appellants further stated there had been no substantial changes to the subject property, the decision of the Kane County Board of Review had not been reversed or modified and there had been no subsequent sale of the property. Pursuant to section 16-80 of the Property Tax Code (35 ILCS 200/16-80) the appellants argued that the decision of the Kane County Board of Review for the 2012 tax year should have been carried forward to the 2013 tax year.²

Subsequent to the filing of the appeal the appellants submitted another petition raising a contention of law requesting the subject's assessment be reduced to \$98,750 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellants asserted the Property Tax Appeal Board reduced the subject's assessment for the 2012 tax year under Docket Number 12-01085.001-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 \$124,215. The subject's assessment reflects a market value of \$372,906 when using the 2013 three year average median level

² The Property Tax Appeal Board takes notice that the decision of the Kane County Board of Review for the 2012 tax year was modified upon review under Property Tax Appeal Board Docket No. 12-01085.001-R-1 wherein the Board reduced the assessment of the subject property to \$98,750.

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 comparable sales provided by the township assessor.

The appellants submitted rebuttal evidence commenting on the comparable sales provided by the board of review.

Conclusion of Law

The appellants 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 12-01085.001-R-1 in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$98,750. The record further disclosed the subject property is an owner occupied residence, that the 2012 and 2013 tax years are within the same general assessment period and Plato Township had an equalization factor of 1.000 applied in 2013. 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. For these reasons the Property Tax Appeal Board finds that a reduction in

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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 Plato Township equalization factor of 1.000.

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: December 18, 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.