



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

APPELLANT: Richard Behles
DOCKET NO.: 13-01988.001-R-1
PARCEL NO.: 15-05-177-059

The parties of record before the Property Tax Appeal Board are Richard Behles, the appellant, by attorney William I. Sandrick of the Sandrick Law Firm LLC, in South Holland, 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: \$3,485
IMPR.: \$29,164
TOTAL: \$32,649

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story condominium of frame construction with 1,576 square feet of living area. The dwelling was constructed in 1995. Features of the home include central air conditioning, a fireplace and an integral 440 square foot garage. The property is located in North Aurora, Aurora Township, Kane County.

The subject property is an owner occupied residence¹ that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 12-01493.001-R-1. In that

¹ The board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration that reflected the property would be the buyer's principal residence. In addition on this document, the buyer, Richard Behles, reported his mailing address for purposes of a the tax bill as the property address.

appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$31,649 based on the evidence submitted by the parties. The Property Tax Appeal Board takes judicial notice that 2012 and 2013 are within the same general assessment period for residential property. (86 Ill.Admin.Code §1910.90(i); see also 35 ILCS 200/9-215) The appellant also submitted information regarding the January 2011 purchase of the subject property for \$94,900 to demonstrate the subject was overvalued for 2013. Based on this evidence, the appellant requested an assessment reflective of the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$41,583 was disclosed. The board of review submitted a memorandum contending that the appellant had supplied no comparables. In support of the subject's assessment, the board of review submitted a grid analysis with descriptions and sales data on three comparable properties. The comparables sold between July 2010 and December 2011 for prices ranging from \$122,500 to \$158,000. Based on the foregoing evidence, the board of review contended that the subject's assessment reflected the property's market value.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2012 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2012 and 2013 are within the same general assessment period. The record contains no evidence indicating the subject property recently sold in an arm's length transaction or that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision of \$31,649 plus the application of the Aurora Township equalization factor of 1.0316.

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.

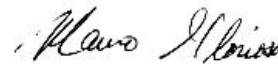
Chairman



Member



Member



Member



Acting Member

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: June 26, 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.