



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

APPELLANT: Glenn & Diana Beggs
DOCKET NO.: 13-02276.001-R-1
PARCEL NO.: 15-16-276-011

The parties of record before the Property Tax Appeal Board are Glenn & Diana Beggs, the appellants, by Jerri K. Bush, Attorney at Law, in Chicago, 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: \$3,714
IMPR.: \$14,618
TOTAL: \$18,332

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 consists of a one-story single-family dwelling of frame construction with 912 square feet of living area. The dwelling was constructed in 1954. Features of the home include a full basement and a detached garage of 320 square feet of building area. The property has a 9,148 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on nine comparable sales located within ½ of a mile of the subject property.¹ The comparables consist of one-story frame or masonry dwellings that were built between 1954 and 1962. The homes range in size from 914 to 1,687 square feet of living area. None of the comparables has a basement like the subject property. Seven of the comparables have central air conditioning and two of the comparables have a fireplace. Seven of the comparable properties have a garage ranging in size from 310 to 400 square feet of building area. These properties sold between March 2012 and July 2013 for prices ranging from \$41,575 to \$73,000 or from \$32.60 to \$61.35 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$18,332 which would reflect a market value of approximately \$54,996 or \$60.30 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,260. The subject's assessment reflects a market value of \$81,837 or \$89.73 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 response to the appeal, the board of review reported that each of the appellants' comparable sales consisted of a foreclosure, "sale buyer investment company" or a short sale.

In support of its contention of the correct assessment the board of review through the township assessor submitted a grid analysis of equity comparables and a grid analysis of comparable sales. The Property Tax Appeal Board will not further address the equity data submitted as this information is not responsive to the appellants' overvaluation argument.

As to the four comparable sales presented by the board of review, there is no indication of the proximity of these properties to the subject. The comparables consist of one-story frame dwellings that were built between 1927 and 1956. The dwellings range in size from 936 to 1,316 square feet of living

¹ The details of the comparables are drawn from the board of review's grid analyses of the appellants' comparables which provides greater detail than the appellants' submission.

area and each comparable has a full basement. Each home also has central air conditioning and a garage ranging in size from 280 to 616 square feet of building area. The comparables sold between June 2010 and November 2011 for prices ranging from \$98,000 to \$118,000 or from \$83.05 to \$126.07 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants argued that compulsory sales are defined within the Property Tax Code to include foreclosure sales. Counsel argued that the equity data was not responsive to the appellants' claim. Each of the sales presented by the board of review occurred in either 2010 or 2011, dates more remote in time to the valuation date at issue of January 1, 2013 and therefore, less likely to be indicative of the subject's estimated market value as of the assessment date. Counsel also noted that the board of review failed to report the proximity of its comparables to the subject property.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

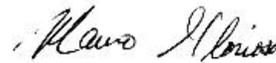
The parties submitted a total of thirteen comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the board of review comparable sales which sold in 2010 or 2011, dates more remote in time to the valuation date and because the comparables differ in age and/or size when compared to the subject dwelling. The Board has also given reduced weight to appellants' comparables #3, #4, #5 and #9 as these dwellings are each substantially larger than the subject dwelling of 912 square feet.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #2, #6, #7 and #8. These most similar comparables sold between March and October 2012 for

prices ranging from \$41,575 to \$60,000 or from \$42.08 to \$61.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$81,837 or \$89.73 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellants' request is 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: December 18, 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.