



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

APPELLANT: Glenn & Diana Beggs  
DOCKET NO.: 13-02281.001-R-1  
PARCEL NO.: 15-21-152-017

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:** \$3,920  
**IMPR.:** \$19,778  
**TOTAL:** \$23,698

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 two-story dwelling of frame construction with 1,726 square feet of living area. The dwelling was constructed in 1931. Features of the home include a partially finished basement, central air conditioning and a two-car garage. The property is located in Aurora, Aurora Township, Kane County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on April 23, 2012 for a price of \$71,100. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 17 days. A copy of the Multiple Listing Service data sheet noted that the property "needs some tlc and roof" and terms were to be cash. In further support of the transaction the appellants submitted a copy of the Settlement Statement reiterating the closing date, the sale price and depicting the disbursement of real estate commissions to two broker agencies. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,263. The subject's assessment reflects a market value of \$111,867 or \$64.81 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 stated, "the subject sold above its asking price over a short time period. Appears to have been a multi offer situation. Subject is currently rented for \$1,350 per month with a newer roof since its purchase." Copies of the Multiple Listing Service concerning the current rental and the data sheet related to the purchase by the appellants were attached to the Board of Review Notes on Appeal.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants noted that the board of review did not provide any evidence disputing the arm's length nature of the sale transaction. Nor did the board of review provide any evidence that the sale price was not reflective of market value.

As to the new roof, counsel contends that in accordance with Section 10-20 of the Property Tax Code (35 ILCS 200/10-20) maintenance and repairs to a structure shall not increase the assessed valuation unless the change increases the square

footage, materially alters the character and condition of the structure, goes beyond merely prolonging the life of the existing structure or used materials that were greater in value than the replacement value of the materials being replaced. Counsel contends that in accordance with the statutory provision, merely restoring the structure from a state a disrepair does not materially alter the property. Nothing in the submission of the board of review establishes that the "new roof" was anything more than correcting a state of disrepair and restoring the property to standard repair. Likewise, since the basis of the appeal concerns the recent purchase price and not a market value argument based upon the income approach, counsel for the appellants contends that the current rental rate is not responsive to this appeal.

### 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 Board finds the best and only evidence of market value to be the purchase of the subject property in April, 2012 for a price of \$71,100. The Board finds that the appellants provided evidence demonstrating the sale had the elements of an arm's length transaction and the board of review provided no evidence to dispute that the transaction was an arm's length sale. In fact, the board of review bolstered the arm's length argument by noting that there "appears to have been a multi offer situation." The Board further finds the purchase price of \$71,100 is below the market value reflected by the assessment of \$111,867.

Moreover, the Property Tax Appeal Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. As part of the advertising of the property for sale it was noted that a roof was needed; the report that the roof has been replaced without more information is not a basis to alter the subject's

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valuation as provided for in Section 10-20 of the Property Tax Code (35 ILCS 200/10-20).

Based on this record the Board finds the subject property is overvalued and 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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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*

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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.