



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

APPELLANT: Glenn & Diana Beggs
DOCKET NO.: 13-02289.001-R-1
PARCEL NO.: 15-26-107-015

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 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: \$2,735
IMPR.: \$21,004
TOTAL: \$23,739

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 part two-story and part one-story dwelling of frame construction with 1,608 square feet of living area. The dwelling was constructed in 1909. Features of

the home include a full basement and a detached 420 square foot garage. The property has a 7,841 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 .3 of a mile of the subject property.¹ The comparables consist of two-story frame dwellings. Eight of the dwellings range in size from 1,092 to 1,606 square feet of living area with full basements. Six of the comparables have one-car or two-car garages. The properties sold between February 2012 and May 2013 for prices ranging from \$20,500 to \$54,900 or from \$13.36 to \$50.27 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$12,032 which would reflect a market value of approximately \$36,096 or \$22.45 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 \$23,739. The subject's assessment reflects a market value of \$71,267 or \$44.32 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 contended that all of the sales presented by the appellants were Estate, short and/or foreclosure sales. As part of its submission, the board of review reported April and September 2013 sales of appellant's comparables #3 and #4 for prices of \$91,500 and \$113,500 or for \$71.93 and \$76.17 per square foot of living area, including land.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales. The comparables consist of a part two-story and part one-story and two, two-story frame or stucco dwellings that were built between 1900 and 1909. The dwellings range in size from 1,560 to 2,112 square feet of living area with basements and garages ranging in size from 352 to 720 square feet of building area. The comparables were sold between

¹ Some of the data described in this decision is drawn from the board of review's submission of a grid restating the appellants' comparables as the appellants failed to provide a dwelling size for comparable sale #1.

October 2010 and September 2011 for prices ranging from \$94,000 to \$103,500 or from \$47.35 to \$66.35 per square foot of living area, including land.

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

In written rebuttal, counsel for the appellant argued that foreclosure sales are to be considered in accordance with Sections 16-55 and 16-183 of the Property Tax Code (35 ILCS 200/16-55(b) & 16-183). As to the board of review comparables, counsel contends that there is no proximity information presented by the board of review.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board with two sales of appellants' comparables #3 and #4.

The board of review noted the appellants' comparables sold as foreclosures, short and/or Estate sales. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it appropriate to consider foreclosure sales in revising and correcting the subject's assessment.

The Board has given little weight to the board of review comparable sales as the properties sold in 2010 and 2011, dates remote in time to the valuation date at issue of January 1, 2013 and thus less likely to be indicative of the subject's estimated market value. The Board has also given reduced weight to appellants' comparable sales #7, #8 and #9 as these dwellings are each substantially smaller than the subject dwelling.

The Board finds the best evidence of market value to be the appellants' comparable sales #1 through #6 along with the re-sales of appellants' comparable sales #3 and #4 as reported by the board of review. These six comparables had varying degrees of similarity when compared to the subject dwelling. These most similar comparables sold between February 2012 and September 2013 for prices ranging from \$20,500 to \$113,500 or from \$13.36 to \$76.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$71,267 or \$44.32 per square foot of living area, including land, which is within the range established by the best and most recent comparable sales in this record. After considering adjustments and the differences in the most similar and best comparables when compared to the subject property, 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

Mark Albino

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.