



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

APPELLANT: Joseph Dichiarro
DOCKET NO.: 13-02344.001-R-1
PARCEL NO.: 06-35-406-008

The parties of record before the Property Tax Appeal Board are Joseph Dichiarro, the appellant, 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: \$8,642
IMPR.: \$39,359
TOTAL: \$48,001

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 dwelling of frame construction with 1,540 square feet of living area. The dwelling was constructed in 1971. Features of the home include a partial unfinished basement, central air conditioning and a detached 440 square foot garage. The property has an 8,712 square foot site and is located in South Elgin, Elgin Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on August 12, 2011 for a price of \$107,787. The appellant 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 was on the market for 30 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement reiterating the purchase price and date; a copy of the Multiple Listing Service data sheet depicting that the property "needs TLC," "needs work" and was a short sale; and a copy of the Listing & Property History Report depicting the property was listed in November 2010 with an asking price of \$169,900, had two price reductions and then was off the market for over two months prior to the new listing date of June 13, 2011 with an asking price of \$130,000 prior to the sale transaction. Based on this evidence, the appellant 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 \$48,001. The subject's assessment reflects a market value of \$144,104 or \$93.57 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 support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located on the east side of South Elgin. The parcels range in size from 8,415 to 19,290 square feet of land area and are improved with one-story frame, frame with brick trim or brick dwellings that were built between 1961 and 1975. The homes range in size from 1,126 to 1,440 square feet of living area and feature full basements, three of which have finished area. Three comparables have a fireplace. Each comparable has a garage ranging in size from 264 to 492 square feet of building area. The comparables sold from October 2010 to March 2013 for prices ranging from \$135,000 to \$185,000 or from \$112.00 to \$128.00 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.

Conclusion of Law

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

The Board finds the best evidence of market value in the record to be comparable sales #2, #3 and #4 submitted by the board of review. These comparables were similar to the subject in style,

dwelling size, construction, features, age and/or land area. These properties also sold most proximate in time to the assessment date at issue of January 1, 2013. These three comparables sold for prices ranging from \$112.00 to \$123.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$93.57 per square foot of living area, including land, which is below the range established by the best comparable sales in this record and appears to be justified given the superior qualities of the comparables that have finished basements, fireplaces and/or a larger lot size. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue, having sold in August 2011. Likewise, the Board gave little weight to board of review comparable sale #1 that sold in October 2010 which also was not proximate in time to the assessment date of January 1, 2013. Based on this record the Board finds the subject's assessment appears to be supported by the recent sales in the record and 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



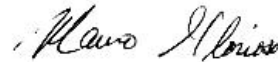
Member



Member



Acting 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: January 22, 2016



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.