



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

APPELLANT: Jerry Rhodes
DOCKET NO.: 13-02381.001-R-1
PARCEL NO.: 06-16-253-035

The parties of record before the Property Tax Appeal Board are Jerry Rhodes, 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: \$3,826
IMPR.: \$12,839
TOTAL: \$16,665

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 condominium unit within a building of multiple units that was constructed in 1969. The subject unit contains 897 square feet of living area and features a detached one-car garage. The property is located in Elgin, Elgin Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located from 4.5 to 5.3-miles from the subject property. Living area square footage was provided for six of the comparables and set forth a range from 834 to 1,000 square feet of living area for six of the comparables. The properties sold between June 2012 and March 2013 for prices ranging from \$32,000 to \$37,720.

Based on this evidence, the appellant requested a total assessment of \$11,032 which would reflect a market value of approximately \$33,100 at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,665. The subject's assessment reflects a market value of \$50,030, 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 submitted a memorandum and documentation prepared by Elgin Township. The memorandum asserted that the appellant's comparable sales were foreclosures, cash transactions, sold in as-is condition and sold in a short period of time.

In support of its contention of the correct assessment the board of review through the township submitted information on five comparable sales characterized as arm's length and distressed sales. The township reported that each comparable dwelling was larger than the subject; comparables #1, #3 and #4 were converted apartment complexes like the subject; and comparables #2 and #5 "sold with a garage like the subject." There was no information regarding the proximity of the properties to the subject property. These comparable condominium units range in size from 1,030 to 1,396 square feet of living area. Two of the comparables have both a fireplace and a one-car garage. The properties sold between May 2011 and April 2013 for prices ranging from \$57,600 to \$90,000, 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 parties submitted a total of 12 comparable sales to support their respective positions before the Property Tax Appeal Board. These comparables have varying degrees of similarity to the subject property. The appellant's comparables were all reported to be distant from the subject property. The board of review comparables were all larger than the subject. Both parties' comparables sold between May 2011 and April 2013 for prices ranging from \$32,000 to \$90,000, including land. The subject's assessment reflects a market value of \$50,030, including land, which is within the range established by the comparable sales in this record. Based on this evidence 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



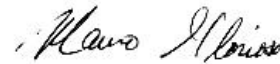
Member



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: February 19, 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.