



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

APPELLANT: David Lockhart  
DOCKET NO.: 13-02391.001-R-1  
PARCEL NO.: 12-13-126-013

The parties of record before the Property Tax Appeal Board are David Lockhart, the appellant,<sup>1</sup> and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$56,934  
**IMPR.:** \$152,174  
**TOTAL:** \$209,108

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 industrial building of brick exterior construction with 13,600 square feet of building area. The building was constructed in 1980 and has a 42,572 square foot site. The property is located in Batavia, Geneva 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 September 1, 2011 for a price of \$355,000. In support of this contention, the appellant submitted a copy of the Escrow Trust Disbursement Statement reiterating the purchase price of \$355,000 and reflecting a disbursement date of September 29, 2011. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

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<sup>1</sup> Attorney Jerri K. Bush withdrew her appearance as counsel of record by a filing dated March 16, 2016.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,108. The subject's assessment reflects a market value of \$627,763 or \$46.16 per square foot of building 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 submitted a letter and data prepared by the Geneva Township Assessor. The assessor contended that a copy of the sale contract was not submitted and there was no lease information provided.

As to the sale of the subject, the assessor contends the property was sold by the owner without benefit of a realtor. Counsel for the appellant reported the property was advertised by "sign, internet and/or auction" although the assessor only found an advertisement relating to available lease space on the internet; no internet information related to a sale of the property was found. The assessor also submitted a copy of the Lis Pendens Notice filed in April 2011 on the subject property indicating a complaint to foreclose a mortgage was filed followed by a tax sale in October 2010 for the 2009 real estate taxes.

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 were located in Montgomery, Aurora and South Elgin and were located from 4.8 to 10.8-miles from the subject. The parcels range in size from 37,026 to 86,684 square feet of land area. The comparable buildings range in size from 11,900 to 17,028 square feet of building area and were built between 1974 and 1984. The properties sold between September 2010 and July 2012 for prices ranging from \$527,500 to \$1,040,000 or from \$44.33 to \$67.74 per square foot of building area, including land. Comparable #3 was reported to have been a bank REO with a 2011 Sheriff's Deed.

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 the comparable sales submitted by the board of review. These comparables were relatively similar to the subject in style, construction, features, age, land to building ratio and/or land area. The comparables sold for prices ranging from \$527,500 to \$1,040,000 or from \$44.33 to \$67.74 per square foot of building area, including land. The subject's assessment reflects a market value of \$627,763 or \$46.16 per square foot of building area, including land, which is within the range established by the comparable sales in this record. The Board gave little weight to the subject's sale due to the

fact the appellant failed to establish that the purchase had the elements of an arm's length transaction especially in light of the fact the property was pending foreclosure and sold by the owner without the assistance of a realtor indicating this was not a transaction between a willing seller and a willing buyer, but sold out of distress pending a foreclosure action along with the failure to pay the 2009 property taxes. Additionally, the sale price of the subject property of \$355,000 is significantly below the price of the comparable sales indicating the purchase price was not indicative of fair cash value. Based on this record 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.



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Chairman



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Member

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Member



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Member

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Member

DISSENTING: \_\_\_\_\_

**CERTIFICATION**

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: June 24, 2016



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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.