



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

APPELLANT: Glenn & Diana Beggs
DOCKET NO.: 13-02568.001-R-1
PARCEL NO.: 15-19-404-001

The parties of record before the Property Tax Appeal Board are Glenn & Diana Beggs, the appellants,¹ 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: \$9,800
IMPR.: \$49,352
TOTAL: \$59,152

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 single-family dwelling of frame construction with 2,732 square feet of living area. The dwelling was constructed in 1990. Features of the home include a partial basement, central air conditioning, a fireplace and an attached 484 square foot garage. The property 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

¹ By a filing dated March 16, 2016, Attorney Jerri K. Bush withdrew as counsel for the appellants.

on four comparable sales located within .3 of a mile of the subject property. The comparables consist of two-story frame or frame and brick dwellings. The homes range in size from 2,300 to 3,052 square feet of living area and feature full or partial basements, one of which has finished area. Each comparable has central air conditioning, a fireplace and a two-car garage. The comparables sold between January 2012 and June 2013 for prices ranging from \$148,000 to \$205,000 or from \$55.89 to \$67.17 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$50,520 which would reflect a market value of approximately \$151,560 or \$55.48 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 \$81,952. The subject's assessment reflects a market value of \$246,028 or \$90.05 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 the subject dwelling is a custom built home whereas each of the appellants' comparables were tract built dwellings. The evidence also asserted that the appellants' comparable sales were foreclosure properties.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales characterized as custom built dwellings. The comparables consist of multi-story dwellings that were built between 1924 and 1964. The homes range in size from 2,758 to 3,282 square feet of living area and feature basements. Two of the homes have central air conditioning and each has one or two fireplaces along with a garage. The properties sold between September 2010 and December 2012 for prices ranging from \$260,000 to \$275,000 or from \$79.22 to \$94.27 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 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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review comparables due to their significantly older ages when compared to the subject dwelling and because comparables #1 and #2 sold in 2010 and 2011, dates more remote in time to the assessment date of January 1, 2013 that is at issue for valuation purposes.

The Board finds the best evidence of market value to be the appellants' comparable sales. While the board of review contended these were foreclosure sales, the Board takes judicial notice of Section 1-23 of the Code which 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.

Furthermore, 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 is appropriate to consider the appellants' comparable sales.

These comparables were similar to the subject in location, age, design, size and features. These most similar comparables sold between January 2012 and June 2013 for prices ranging from \$148,000 to \$205,000 or from \$55.89 to \$67.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$246,028 or \$90.05 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence the Board finds a reduction in the subject's assessment 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.