



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

APPELLANT: Fouad Zubair
DOCKET NO.: 13-02583.001-R-1
PARCEL NO.: 06-12-208-005

The parties of record before the Property Tax Appeal Board are Fouad Zubair, the appellant,¹ 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: \$10,460
IMPR.: \$24,537
TOTAL: \$34,997

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 frame dwelling with a 350 square foot finished attic. The home contains 1,410 square feet of living area and was constructed in 1918. Features include a full unfinished basement. The property has an 8,712 square foot site and 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 six comparable sales located within 1.1-miles of the subject property. The comparables consist of three, one-story and three, 1.5-story frame dwellings that range in size from 1,000 to 1,448 square feet of living area. Five of the comparables have full unfinished basements and one of the comparables has central air conditioning. Each of the comparables has a one-car or a two-car garage. The properties sold between February 2012 and

¹ Attorney Jerri K. Bush withdrew her appearance as counsel of record for the appellant by a filing dated March 16, 2016.

April 2013 for prices ranging from \$36,000 to \$56,000 or from \$31.25 to \$41.00 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$15,165 which would reflect a market value of approximately \$45,495.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,997. The subject's assessment reflects a market value of \$105,065 or \$74.51 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 submitted a memorandum and data prepared by the Elgin Township Assessor's Office. The assessor contended that the appellant's comparable sales were foreclosures which sold for cash with short marketing times. In addition, it was asserted that appellant's comparable #5 resold a short time after the foreclosure sale for \$100,000. No documentation was submitted to support these assertions.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales. The comparables consist of one-story frame dwellings with finished attics that were built between 1925 and 1930. The homes range in size from 1,035 to 1,385 square feet of living area. Each comparable has a basement, two of which have finished areas. Each comparable has a detached garage ranging in size from 180 to 720 square feet of building area. Attached sheets from the Multiple Listing Service on these properties reflect marketing times ranging from 15 to 66 days. The properties sold between May 2010 and May 2012 for prices ranging from \$125,000 to \$140,000 or from \$98.89 to \$120.77 per square foot of living area, including land.

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

In written rebuttal, former counsel for the appellant acknowledged that some of the appellant's comparables may have been foreclosure sales, but counsel further argued that the Property Tax Code allows consideration of such compulsory sales when revising and correcting assessments. (See 35 ILCS 200/16-55(b) & 16-183) Counsel also argued that the board of review failed to provide proximity information as to the board of review's comparables.

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 11 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable

#3 due to its slab foundation as compared to the subject which has a full basement. The Board has also given reduced weight to board of review comparables #3, #4 and #5 as each of these sales occurred in 2010 or 2011, dates more remote in time to the valuation date and thus less likely to be indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #4, #5 and #6 along with board of review comparable sales #1 and #2. These most similar comparables sold between February 2012 and April 2013 for prices ranging from \$36,000 to \$140,000 or from \$31.25 to \$118.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$105,065 or \$74.51 per square foot of living area, including land, which is within the range established by the best 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



Member

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: May 20, 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.