



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

APPELLANT: David Bearden
DOCKET NO.: 13-03364.001-R-1
PARCEL NO.: 02-27-303-003

The parties of record before the Property Tax Appeal Board are David Bearden, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines, 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: \$40,921
IMPR: \$74,642
TOTAL: \$115,563**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2012 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 dwelling of frame construction with 3,881 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement, central air conditioning and an attached 1,156 square foot garage. The property has a .92-acre site and is located in Hampshire, Rutland Township, Kane County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 12-04791.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$126,936 based on the evidence submitted by the parties. The appellant submitted a

contention of law based on Section 16-185 of the Property Tax Code (35 ILCS 200/16-185); recent sale from June 2009 for \$400,000; and comparable sales evidence for the subject property for this 2013 appeal to demonstrate the subject was overvalued.

The appellant's evidence also includes a general affidavit of counsel averring, in pertinent part, that "to the best of my knowledge following inquiry, the [subject] Property was occupied by the owner of the Property as his or her primary residence during tax years 2012 and 2013" and to the best of counsel's knowledge the property was not sold during tax years 2012 or 2013.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the prior year's assessment subject to the Rutland Township equalization factor for 2013.

The Property Tax Appeal Board takes judicial notice that 2012 and 2013 are in the same general assessment period in Kane County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,153.

The board of review's submission included a property record card for the subject property indicating the appellant at the property address is the party for "billing information."

In support of its contention of the correct assessment the board of review submitted information on six comparable sales. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

At the request of the Property Tax Appeal Board, the Kane County Chief County Assessment Officer, Mark Armstrong, confirmed that a 2013 township equalization factor of .9104 was applied in Rutland Township. (See 86 Ill.Admin.Code §1910.67(k)(3))

In written rebuttal, counsel for the appellant questioned the timeliness of the board of review's evidence which was addressed by separate correspondence dated November 14, 2014. Counsel also argued that there was no response or objection to application of Section 16-185 for owner-occupied property.

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 12-04791.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$126,936 based on the evidence submitted by the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2012 and 2013 are within the same general assessment period in Kane County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 0.9104.

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.