



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

APPELLANT: Fouad Zubair
DOCKET NO.: 13-04882.001-R-1
PARCEL NO.: 03-24-206-058

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, 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: \$5,501
IMPR: \$3,560
TOTAL: \$9,061**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable 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 two-story townhome of frame exterior construction with 1,134 square feet of living area. The townhouse was constructed in 1970 and features include a concrete slab foundation and central air conditioning. The property has a 3,920 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in close proximity to the

¹ Attorney Jerri K. Bush withdrew as counsel of record by a filing dated March 16, 2016.

subject, on the subject's street in the Golfview Townhouses neighborhood like the subject. The comparables were improved with two-story frame townhomes that each contain 1,134 square feet of living area. The townhomes were built in 1970 and three of the comparables have central air conditioning. The sales occurred from July 2012 to October 2013 for prices ranging from \$18,500 to \$27,000 or from \$16.31 to \$23.81 per square foot of living area, including land. The analysis included Property Equalization Values (adjustments) to the comparables for sale date and/or air conditioning. No evidence or explanation pertaining to the calculation of the adjustment amounts was provided. Based on the Property Equalization Values, the analysis conveys a value estimate for the subject property of \$23,999 or a total assessment of \$7,999. At the bottom of the analysis, data sources were listed as Assessor, County, MLS, Realist and Marshall & Swift.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,128. The subject's assessment reflects a market value of \$45,416 or \$40.05 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 noted that the subject property was the subject matter of a decision of the Property Tax Appeal Board the prior year. Therefore, the board of review requested that the prior year ruling be carried forward, subject to an equalization factor of .9169. As a consequence, the board of review proposed to stipulate to a higher land assessment of \$8,857 and a reduced improvement assessment of \$4,828 for a total assessment of \$13,685 reflecting the prior 2012 Property Tax Appeal Board decision of \$14,926 with an equalization factor of .9169.

Additionally, in support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located within .16 of a mile from the subject. The comparables consist of two-story frame townhomes that were built in 1970 or 1971. The townhomes range in size from 846 to 1,134 square feet of living area. Two of the comparables have central air conditioning and one has a fireplace. The comparables sold between February and December 2013 for prices ranging from \$40,500 to \$45,000 or from \$35.71 to \$53.19 per square foot of living area, including land.

Based on this evidence and Section 16-185 of the Property Tax Code, the board of review requested that the 2012 decision of the Property Tax Appeal Board be carried forward to 2013, subject to the equalization factor of .9169, for a reduced total assessment of \$13,685.

The appellant was informed of the proposed assessment reduction and rejected the offer. The appellant requested that the matter be decided upon the evidence of record.

Additionally, the appellant filed written rebuttal, setting forth both parties' comparable sales side-by-side. Due to varying sizes of the comparables presented by the board of review, the appellant contends that the smaller townhomes have higher prices on a per-square-foot basis compared to the comparables more similar in size to the subject. This new analysis of all comparable sales included Property Equalization Values (adjustments) to the comparables for sale date, age, square footage, fireplace and/or air conditioning. Again, no evidence or explanation pertaining to the calculation of these adjustment amounts was provided. Based on the Property Equalization Values, this new analysis conveys a value estimate for the subject property of \$27,185 or a total assessment of \$9,061.

Conclusion of Law

Initially, as to the board of review's proposal to carry the subject's 2012 assessment determination by the Property Tax Appeal Board forward to 2013, subject to an equalization factor of .9169, the Board finds that Section 16-185 of the Property Tax Code is not applicable to this property. (35 ILCS 200/16-185). There is nothing in the record to indicate that the subject property is an owner-occupied dwelling as required by the referenced provision. In fact, the property record card of the subject submitted by the board of review depicts a different mailing address for the owner than the address of the subject property. Therefore, the Property Tax Appeal Board concludes that Section 16-185 of the Property Tax Code regarding carrying the prior year assessment reduction forward, subject to equalization, is not applicable to this appeal.

For this appeal, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #2 as these dwellings are smaller than the subject and one lacks air conditioning. The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sale #3. These comparables are highly similar to the subject, but for board of review comparable #3 having a fireplace amenity and appellant's

comparable #4 lacking air conditioning. These five most similar comparables in location, age, dwelling size and foundation sold between July 2012 and October 2013 for prices ranging from \$18,500 to \$40,500 or from \$16.31 to \$35.71 per square foot of living area, including land.

The subject's assessment reflects a market value of \$45,416 or \$40.05 per square foot of living area, including land, which is above the range established by the best comparable sales both in terms of overall value and on a per-square-foot basis. Giving due consideration to the best comparables for differences in air conditioning and/or fireplace amenity, the Board finds a reduction in the subject's assessment commensurate with the appellant's rebuttal argument is warranted.

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. Hertel

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.