



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

APPELLANT: John Shay  
DOCKET NO.: 13-04891.001-R-1  
PARCEL NO.: 06-13-380-036

The parties of record before the Property Tax Appeal Board are John Shay, the appellant, by Jerri K. Bush, Attorney at Law, in Chicago, and the Kane County Board of Review.

Based on the facts and exhibits presented, 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:** \$4,126  
**IMPR.:** \$32,257  
**TOTAL:** \$36,383

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 part one-story and part two-story two-unit apartment building of frame construction. The building was constructed in 1900. Features include a 1,083 square foot basement and a detached 300 square foot garage. The property has a .08-acre site<sup>1</sup> and is located in Elgin, Elgin Township, Kane County.

As an initial matter, there is a dispute between the parties concerning the subject's building size, age and garage size. The appellant reported the subject contains 2,023 square feet of building area, was built in 1900 and has a 300 square foot garage, which was also the descriptive data utilized in the prior

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<sup>1</sup> The subject's lot size was taken from the prior year decision.

2012 assessment decision issued by the Property Tax Appeal concerning the subject. For this 2013 assessment appeal, the Kane County Board of Review in its grid analyses reported a building size of 1,548 square feet, a construction date of 1914 and a garage size of 576 square feet. The board of review did not provide a property record card as required by the procedural rules<sup>2</sup> or any other evidence to support the descriptions of the subject property. Based primarily upon its prior year decision, the Property Tax Appeal Board finds the subject building contains 2,023 square feet, was built in 1900 and has a full basement along with a 300 square foot detached garage.

The appellant contends overvaluation as the basis of the appeal. In support of this assertion, the appellant submitted information on five comparable sales located from .12 to .78 of a mile from the subject. The comparables were improved with part one-story and part two-story, two-unit buildings that ranged in size from 1,701 to 2,114 square feet of living area. The buildings were constructed in 1900. Each comparable had a basement ranging in size from 898 to 1,090 square feet of building area and a detached garage ranging in size from 360 to 540 square feet of building area. The sales occurred from March 2012 to July 2013 for prices ranging from \$33,033 to \$75,000 or from \$16,517 to \$37,500 per apartment unit, including land. The analysis included Property Equalization Values (adjustments) to the comparables for sale date, land,<sup>3</sup> square footage, basement size and/or garage area. 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 \$31,212 or a total assessment of \$10,403. 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 \$36,383. The subject's assessment reflects a market value of \$109,225 or \$54,613 per apartment unit, 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 was not an owner-occupied building and recent area sales show the subject property is properly assessed. The board of review submitted three separate grid analyses: #1 has 14 sales; #2 has 20 sales; and #3 has 18 sales.

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<sup>2</sup> 86 Ill.Admin.Code §1910.40(a).

<sup>3</sup> Lot size was not reported for any of the comparable properties.

Summarily, the comparable sales consist of two-story, two-unit or three-unit buildings that range in size from 1,119 to 2,584 square feet of building area. The buildings were constructed between 1883 and 1975. Each comparable has a basement, two of which are finished. Two of the comparables do not have a garage; each of the remaining comparables has a garage ranging in size from 160 to 1,632 square feet of building area, one of which is reported to be "unusable." The properties sold between May 2009 and April 2014 for prices ranging from \$90,000 to \$220,000 or from \$45,000 to \$110,000 per apartment unit, including land.

Based on this evidence, 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 Property Tax Appeal Board recognizes that there are numerous repetitions of property sales across the three respective grids presented by the board of review. The Board gives little weight to sales that occurred in 2009, 2010 and/or 2011 because such sales are too remote in time to the valuation date to be reliable indicators of the subject's estimated market value as of January 1, 2013. Therefore, for ease of reference in the remainder of this decision, the Board will only examine the board of review's "2011-2014 Sales Chart" with 18 comparable properties.

As to the "2011-2014 Sales Chart" presented by the board of review, the Board has given reduced weight to sales #1 through #6 and sales #17 and #18 as these sales occurred most remote in time to the valuation date at issue of January 1, 2013. In addition, board of review comparable #18 is a three-unit building which is dissimilar to the subject. The Board has also given reduced weight to board of review comparable sales #7, #8, #10, #11, #14, #15 and #16 due to each of these buildings differing substantially in size and/or age when compared to the subject building of 2,023 square feet that was built in 1900. The Property Tax Appeal Board has also given reduced weight to appellant's comparable #1 and #3 for similar differences in building size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #4 and #5 along with board of review comparable sales #9, #12 and #13. These six comparable properties have varying degrees of similarity to the subject, but each is a multi-story, two-unit apartment building ranging in

building size from 1,922 to 2,182 square feet. These most similar comparables sold between March 2012 and June 2013 for prices ranging from \$33,033 to \$130,000 or from \$16,517 to \$65,000 per apartment unit, including land. The subject's assessment reflects a market value of \$109,225 or \$54,613 per apartment unit, including land, which is within the range established by the best comparable sales in this record and appears to be justified when giving due consideration to differences between the comparables and the subject such as age, size and/or garage size. Moreover, the subject's estimated market value is well-supported by board of review comparables #9, #12 and #13 which are similar in age, size and/or features, but for the subject having a smaller garage. 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.

*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.