



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

APPELLANT: William Trinker and Gregory Moran
DOCKET NO.: 13-04950.001-R-1
PARCEL NO.: 03-18-152-001

The parties of record before the Property Tax Appeal Board are William Trinker and Gregory Moran, the appellants, 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: \$23,971
IMPR: \$89,016
TOTAL: \$112,987

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a 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 dwelling of frame and masonry construction with 2,834 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement, central air conditioning, a fireplace and a three-car garage of 600 square feet of building area. The property has a 1.17-acre site and is located in West Dundee, Dundee 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 12-01394.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$123,228 based on the evidence submitted by the parties. The appellants submitted

assessment information on four equity comparables to demonstrate that the subject was being inequitably assessed. Three of the comparables were located 3 miles from the subject property and two of the comparable dwellings are nearly 1,000 square feet larger than the subject in above-grade living area.

The appellants also reported that the subject is an owner-occupied dwelling which is entitled to having the 2012 assessment carried forward to 2013 pursuant to Section 16-185 of the Property Tax Code. The appellants further reported that based upon discussions with the Dundee Township Assessor's Office, 2012 and 2013 are in the same general assessment period.

Based upon the evidence, the appellants requested reductions in the subject's land and improvement assessments to reflect a total assessment of \$101,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$119,396 was disclosed.

In response to the appellants' evidence, the township assessor contended that the subject's assessment was already equalized by the 2013 township factor; three of the comparables presented by the appellants were larger in dwelling size and lack basement finish like the subject. Through the township assessor, the board of review submitted descriptions and assessment information on three comparables to demonstrate the subject was being assessed uniformly.

Also as part of the "Board of Review - Notes on Appeal" the board of review proposed reducing the subject's assessment to \$112,987 in order to reflect the prior year decision of the Property Tax Appeal Board and application of the township equalization factor of .9169.

The appellants were informed of this proposed assessment reduction and rejected the offer as to the improvement assessment, requesting a reduction to \$77,000 as set forth in the 2013 appeal petition. Furthermore, in written rebuttal the appellants disputed criticisms of the location of their comparables along with other disputes about the evidence presented by the township assessor.

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 12-01394.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$123,228 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 0.9169.

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.