



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

APPELLANT: Fouad Zubair
DOCKET NO.: 13-04986.001-R-1
PARCEL NO.: 03-24-205-039

The parties of record before the Property Tax Appeal Board are Fouad Zubair, the appellant; 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: \$ 5,501
IMPR.: \$ 9,277
TOTAL: \$14,778

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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) 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 two-story frame townhouse that has 1,024 square feet of living area. The dwelling was constructed in 1970. Amenities include central air conditioning. The subject has a 1,667 square foot site. The subject property is located in Dundee Township, Kane County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a "Property Tax Analysis" of eight comparable sales. Neither the name nor the professional credentials of the person(s) who prepared the analysis was disclosed. The comparables are located in close proximity to the subject property. The comparables had varying degrees of similarity when compared to the subject in design, dwelling size, age and features. The comparables sold from October 2011 to October 2013 for prices ranging from \$18,500 to \$28,000 or from \$16.31 to \$27.34 per square foot of living area including land. The analysis included "Property

Equalization Values" (adjustments) to the comparables for sale date, square footage and air conditioning. No 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 \$23,381 or \$22.83 per square foot of living area including land. 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 \$14,778. The subject's assessment reflects an estimated market value of \$44,365 or \$43.33 per square foot of living area including land when applying the 2013 three-year average median level of assessment for Kane County of 33.31%.

In support of the subject's assessment, the board of review submitted an analysis of 11 comparable sales that was prepared by the township assessor. The comparable sales are located in close proximity to the subject property. The comparables had varying degrees of similarity when compared to the subject in design, dwelling size, age and features. The comparables sold from February 2013 to December 2014 for prices ranging from \$40,100 to \$76,500 or from \$35.71 to \$67.46 per square foot of living area including land.

Based on the Property Tax Appeal Board's prior year's decision pertaining to the subject property for 2012 tax year, the board of review offered to increase the subject's assessment to \$15,020.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed increase of the assessment, noting the subject property is not owner occupied and therefore not subject to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

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 failed to meet this burden of proof.

The parties submitted 18 comparable sales for the Board's consideration. The Board gave less weight to comparable #5 submitted by the appellant and comparables #5 through #11 submitted by the board of review due to their 2011 and 2014 sale dates, which are not indicative of market value as of the subject's January 1, 2013 assessment date. The Board finds the remaining 11 comparables are most similar when compared to the subject in location, design, age, dwelling size and features. They sold from January 2012 to December 2013 for prices ranging from \$18,500 to \$45,000 or from \$16.31 to \$53.19 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$44,365 or \$43.33 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. After considering logical adjustments to the

comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and no reduction 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.



Chairman



Member



Member



Member



Acting 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: January 27, 2017



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.