



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

APPELLANT: Michael Davis
DOCKET NO.: 14-00005.001-R-1
PARCEL NO.: 15-12-351-012

The parties of record before the Property Tax Appeal Board are Michael Davis, the appellant, by attorney Jerri K. Bush in Chicago, 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: \$5,398
IMPR.: \$26,692
TOTAL: \$32,090**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2013 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 2014 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 one-story dwelling of masonry exterior construction. The dwelling was constructed in 1967 and the home contains 1,620 square feet of living area. Features include a basement and a detached garage of 528 square feet of building area. The property is located in Aurora, Aurora Township, Kane County.

Based on the evidence of record, the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 13-02308.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$30,664 based on an agreement of the parties.

In the instant appeal, the appellant submitted a copy of the Property Tax Appeal Board's decision issued in the 2013 appeal and a letter from counsel asserting the subject is an owner-occupied dwelling. Based on this evidence and with citation to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the appellant requested the subject's assessment remain unchanged from the 2013 decision of the Property Tax Appeal Board and thus be reduced to \$30,664.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$51,689 was disclosed.

As part of the "Board of Review Notes on Appeal," the board of review offered to reduce the subject's assessment based on a decision issued by the Property Tax Appeal Board under Docket No. 13-02308.001-R-1 with application of the 2014 factor in Aurora Township. The board of review further indicated that for the 2014 tax year there was an equalization factor of 1.0465 applied to the assessments of non-farm properties located in Aurora Township. Based on this record the board of review agreed to stipulate to a total revised assessment of \$32,090.

The appellant was notified of the proposed revised assessment and rejected the offer citing portions of Section 16-185 of the Property Tax Code that a reduced assessment is to remain in effect for the general assessment period unless the parcel is subsequently sold in an arm's length transaction or the decision of the Property Tax Appeal Board was reversed or modified on appeal.

Conclusion of Law

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the assessment as established in the decision issued for the 2013 tax year should be carried forward to the 2014 tax year subject only to equalization.

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. [Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2013 assessment to \$30,664. The record further indicates that the subject property is an owner occupied dwelling and that the 2013 and 2014 tax years are within the same general assessment period. The record further disclosed that in the 2014 tax year there was an equalization factor of 1.0465 applied to the assessments of non-farm properties located in Aurora Township. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2013 tax year or that the decision of the Property Tax Appeal Board for the 2013 tax year was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2013 tax year plus the application of the township equalization factor of 1.0465.

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



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: May 22, 2015



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.