



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

APPELLANT: Robert & Deborah Fasnacht
DOCKET NO.: 14-00532.001-R-1
PARCEL NO.: 15-17-178-012

The parties of record before the Property Tax Appeal Board are Robert & Deborah Fasnacht, the appellants, and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **An Increase** 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: \$9,725
IMPR.: \$56,545
TOTAL: \$66,270

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Kane County Board of Review (which established a total assessment of \$64,666) pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) 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 part two-story and part one-story dwelling of brick and frame construction with approximately 2,264 square feet of living area.¹ The dwelling was constructed in 1995. Features include an unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has an 8,712 square foot site. The subject property is located in Aurora, Aurora Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information in a brief outlining the average sales price for properties in years 2011, 2012 and 2013 of the subject's model type and within the subject neighborhood along with a grid analysis of four comparable sales located within four blocks of the subject property. The dwellings range in size from 2,202 to 2,434 square feet of living area. These

¹ The appellants reported a dwelling size of 2,264 square feet as depicted in the property record card submitted by the appellants.

comparables sold between January 2011 and October 2013 for prices ranging from \$149,000 to \$194,000.

The appellants' evidence further disclosed 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 13-00713.001-R-1.

Based on the sales evidence, the appellants requested a reduction in the subject's assessment to \$57,127 which would reflect a market value of approximately \$171,381.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,666. The board of review proposed to increase the subject's assessment to \$66,270 based on the Property Tax Appeal Board's prior year decisions plus application of the respective equalization factors applied by the Chief County Assessment Officer in Aurora Township. For tax year 2013 the factor was 1.0316 and for tax year 2014 the factor was 1.0465.²

The appellants were notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the proposed increase in the assessment amount and reiterating their contentions that are market values have been in decline on average.

The records of the Property Tax Appeal Board reveal that a decision on the subject owner-occupied property was rendered in Docket No. 12-00509.001-R-1 based upon a stipulation of the parties resulting in a reduced total assessment of \$61,385. Next and as reflected in the decision of the Property Tax Appeal Board in Docket No. 13-00713.001-R-1, the Board applied the applicable Aurora Township 2013 equalization factor of 1.0316 to the prior year's decision which resulted in a reduced total assessment of \$63,325 based upon application of Section 16-185 of the Property Tax Code.

Conclusion of Law

The appellants contend 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). However, the evidence disclosed 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 13-00713.001-R-1. In that 2013 tax year appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$63,325 based upon the application of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code provides in part:

² Decision in 12-00509.001-R-1 was $\$61,385 \times 1.0316$ factor for 2013 = \$63,325 as shown in Docket No. 13-00713.001-R-1. Decision of $\$63,325 \times 1.0465$ factor for 2014 = \$66,270 as proposed by the board of review.

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.) (35 ILCS 200/16-185).

Based on this statutory mandate, the Board finds that its prior year's decision for tax year 2013 of \$63,325 shall be carried forward to the subsequent tax year of 2014 subject only to the equalization factor applied to that year's assessment which is 1.0465. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. The Board takes notice that a 1.0465 equalization factor was issued in Aurora Township for the 2014 tax year by the Chief County Assessment Officer.

For these reasons, the Property Tax Appeal Board finds that an increase in the subject's 2014 tax year assessment is warranted to reflect the Board's prior year's finding plus the application of the township equalization factor, which is the assessment amount proposed by the board of review in this appeal.

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: _____

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: July 22, 2016



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.