



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

APPELLANT: Imad Alurf
DOCKET NO.: 14-00537.001-R-1
PARCEL NO.: 14-02-300-028

The parties of record before the Property Tax Appeal Board are Imad Alurf, the appellant, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry, and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$18,459
IMPR.: \$38,202
TOTAL: \$56,661

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kane County Board of Review 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 one-story dwelling of frame construction with 2,164 square feet of living area.¹ The dwelling was constructed in approximately 1983. Features of the home include a partial walkout-style basement with finished area, central air conditioning, a fireplace and a 1,800 square foot pole building.² The property has a 50,965 square foot or 1.17-acre site and is located in Sugar Grove, Sugar Grove Township, Kane County.

¹ The appellant's appraiser reported a dwelling size of 2,164 square feet of living area and included a schematic drawing to support the figure. The board of review submitted a grid analysis which described the subject as containing 2,152 square feet of living area, but did not provide any factual support for the conclusion. The Board finds the appellant provided the best evidence of dwelling size and furthermore, the slight size discrepancy does not prevent a determination of the correct assessment on this record.

² On page 25 of the appraisal report, the appellant's appraiser depicted a schematic of the subject dwelling and three pole buildings, two of which included a handwritten notation, "according to owner both pole buildings are not owned by Mr. Alurf and should not be reported under subject PIN 14-02-300-028." The Sugar Grove Assessor's

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Jerzy Siudyla, a Certified Residential Real Estate Appraiser, estimating the subject property had a market value of \$170,000 as of January 1, 2014. The appraisal was prepared for a retrospective market value of the property for tax appeal purposes.

The appraiser described the subject dwelling as being in overall average condition with items of deferred maintenance as shown in photographs (page 20) and the supplemental addendum. The appraiser reported there was significant discoloration, water line and cracking and visible deterioration of the concrete indicating potential foundation problems. The appraiser also made an extraordinary assumption that the condition of the basement and foundation and ceilings on the main level do not adversely affect the livability or soundness of the structure. Furthermore, as to the subject property, on page 3 of the report, the appraiser wrote in pertinent part:

It is noted that according to Twp Assessor subject has three pole barns (60' x 80'; 40' x 45'; 20' x 24'). Based on information provided by the Owner subject has only one pole barn 40' x 45'; Two other pole barns are owned by different owners and should not be reported under PIN 14-02-300-028.

To estimate a value for the subject property, the appraiser utilized the sales comparison approach and analyzed four comparable sales located from 4.11 to 7.15-miles from the subject property. As part of the addendum, the appraiser explained in detail the search parameters for comparable sales finding no suitable comparables within both a mile radius and a two-mile radius, but then finding one comparable, sale #3, within the past year that was located within a 5-mile radius from the subject. Due to the lack of sales in close proximity, the appraiser had to utilize sales that were in a wider range than desired. The four comparables in this report were deemed to be the best sales available.

The comparables consist of .5 to 1.2-acre parcels that are improved with one-story dwellings that were 33 to 62 years old. The comparables range in size from 1,540 to 2,175 square feet of living area with basements, one of which has finished area. Two of the homes have central air conditioning and two also have a fireplace. Each comparable has a two-car or a three-car garage and one comparable has an outbuilding/barn. These comparables sold between February and November 2013 for prices ranging from \$134,000 to \$172,000 or from \$78.16 to \$104.64 per square foot of living area, including land.

The appraiser made adjustments to the comparables for date of sale/time and/or for differences in age, room count, dwelling size, basement size, basement finish, lack of air conditioning, garage amenity, fireplace amenity and/or lack of an outbuilding/barn. From this process, the appraiser opined adjusted sales prices for the comparables ranging from \$156,000 to \$179,500. With most weight given to sales #1 and #2, the appraiser opined a value for the subject of \$170,000. The appraiser also reported that the subject's estimated market value is below predominant "due to

Office noted in a memorandum that the assessor's records reflect only one pole building on the property and included an aerial photograph of the parcel reflecting only one pole building on the parcel; the aerial depicts other buildings near the property line, but not within the subject parcel.

subject's style, design, quality of construction, GLA and inferior upgrades." (See Supplemental Addendum)

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,544. The subject's assessment reflects a market value of \$220,919 or \$102.09 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Kane County of 33.29% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted documentation prepared by the Sugar Grove Township Assessor's Office. The assessor's submission asserted that appraisal sales #1, #2 and #4 were not located within the township and sale #3 was a "similar lot."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located an unknown distance from the subject. The comparable parcels range in size from .49 of an acre to 4.55-acres of land area which are improved with a two-story and two, one-story dwellings of frame construction. The homes were built between 1976 and 1998 and range in size from 1,949 to 2,390 square feet of living area. Two comparables have full basements and two comparables have fireplaces. Each property has a two-car or a three-car garage and one comparable has a pole building. These comparables sold between September 2012 and August 2013 for prices ranging from \$224,000 or from \$378,000 or from \$101.73 to \$193.95 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal to clarify the number of pole buildings on the subject parcel, counsel for the appellant submitted a GIS aerial photograph of the subject parcel (Exhibit 1) which again reflected only one pole building was located on the subject parcel. Counsel argued that board of review sale #2 occurred remote in time to the valuation date at issue of January 1, 2014. Counsel also pointed out differences between the subject and the board of review comparables in lot size, garage amenity, age, basement size, story height and/or differences in location.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant which included details about deferred maintenance of the subject property. The Board further finds the appraisal report was well-supported and logical with consistent adjustments for

differences when compared to the subject property. In contrast, the board of review did not provide adequate comparable sales data to support the subject's estimated market value; the subject's substantially lower estimated market value as reflected by its assessment further supports that the subject is dissimilar to the comparables presented by the board of review in this appeal. The Property Tax Appeal Board has given little weight to board of review comparable sale #2 as this sale occurred in 2012, a date remote in time to the valuation date, and this home was a dissimilar two-story dwelling, different from the subject's one-story design. The Board also finds little value support presented by either board of review sale #1 or sale #3 as these properties differ significantly in land area when compared to the subject.

The subject's assessment reflects a market value of \$220,919 or \$102.09 per square foot of living area, including land, which is above the appraised value of \$170,000. On this record, the Board finds the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is 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.



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: August 19, 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.