



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

APPELLANT: Mujtaba M. & Shirin M. Siddiqui
DOCKET NO.: 14-00810.001-R-1
PARCEL NO.: 12-05-131-040

The parties of record before the Property Tax Appeal Board are Mujtaba M. & Shirin M. Siddiqui, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago, 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: \$23,434
IMPR.: \$84,887
TOTAL: \$108,321

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 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 two-story single-family dwelling of brick exterior construction with 3,100 square feet of living area. The dwelling was constructed in 2001. Features of the home include a partial basement, central air conditioning, a fireplace and an attached three-car garage. The property has a 10,832 square foot site and is located in Geneva, Geneva Township, Kane County.

The subject property is an owner occupied residence¹ that was the subject matter of an appeal before the Property Tax Appeal Board the prior two years under Docket Numbers 12-01606.001-R-1 and 13-02478.001-R-1. In the most recent 2013 appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$108,321 based on the

¹ The Residential Appeal petition reveals the appellants' address and the property address are the same. Moreover, the Board takes notice of prior decisions in 2012 and 2013 finding the subject property was owner occupied.

prior year decision and the 2013 Geneva Township equalization factor. The appellants submitted data concerning four comparable sales to demonstrate the subject was overvalued. Based on this evidence, the appellants requested a reduced assessment.

The Property Tax Appeal Board takes judicial notice that 2012, 2013 and 2014 are within the same general assessment period for residential property in Kane County. (86 Ill.Admin.Code §1910.90(i); see also 35 ILCS 200/9-215).

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$118,407 was disclosed which reflects a market value of approximately \$355,221.

In response to the appeal, the board of review submitted two memorandums from Denise D. LaCure, Geneva Township Assessor. As part of the second memorandum, she analyzed the sales submitted by the appellants contending that sale #1 was a relocation sale with no evidence "to indicate it sold at a Fair Cash Value." Appellants' sale #3 was noted as a previous rental property which sold by motivated sellers which "sold below the typical market for homes in this neighborhood." Both comparable sales #2 and #4 submitted by the appellants were arm's length sale transactions and according to the assessor support the subject's assessment.

In further support of the subject's assessment, the township assessor prepared a grid analysis of six comparable sales to demonstrate the subject's assessment reflected the property's market value. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that a 2014 township equalization factor of 1.0000 was applied in Geneva Township. (See 86 Ill.Admin.Code §1910.90(i))

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

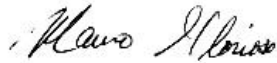
Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2013 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2013 and 2014 are within the same general assessment period. The record

contains no evidence indicating the subject property recently sold in an arm's length transaction or 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 decision plus the application of the Geneva Township equalization factor of 1.000.

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.