



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

APPELLANT: Donald & Amy Miller  
DOCKET NO.: 14-01740.001-R-1  
PARCEL NO.: 06-12-402-010

The parties of record before the Property Tax Appeal Board are Donald & Amy Miller, 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 **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:** \$9,464  
**IMPR.:** \$27,334  
**TOTAL:** \$36,798

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, two unit, apartment building of aluminum and vinyl construction with 1,980 square feet of living area. The subject was constructed in 1910. Features of the subject include a full finished basement and detached 472 square foot garage. The property has a 8,712 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales along with information regarding the subject's purchase in July 2012 for \$47,499. The subject was purchased from a bank, the parties were unrelated and a realtor was used. The subject was advertised through the Multiple Listing Service for 35 days. The sale comparables had varying degrees of similarity to the subject and sold June 2011 to December 2012 for prices ranging from \$24,088 to \$47,900 or from \$11.79 to \$27.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,798. The subject's assessment reflects a market value of \$110,538 or \$55.83 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 support of its contention of the correct assessment the board of review submitted information on six comparable sales which had varying degrees of similarity to the subject. The comparables sold from June 2013 to April 2014 for prices ranging from \$125,000 to \$137,000 or from \$45,667 to \$66,250 per unit or from \$48.37 to \$75.90 per square foot of living area, including land.

The appellants filed rebuttal argument stating the board of review comparables were superior to the subject.

### **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). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be board of review comparable sales #1 through #5. These most similar comparables sold more proximate to the assessment date in question for prices ranging from \$48.37 to \$75.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$55.83 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given the appellants' comparables sales based on the dates of sale being too remote in time to be an indicator of market value as of January 1, 2014, the assessment date in question. Less weight was also given the board of review's comparable sale #6 based on its dissimilar number of units, when compared to the subject. The Board also gave little weight to subject's purchase in July 2012 (18 months prior to the assessment date), as this is not considered a recent sale to determine market value as of January 1, 2014. Based on this evidence the Board finds a reduction in the subject's assessment is not 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



Acting 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:

August 18, 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.