



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

APPELLANT: William Curran
DOCKET NO.: 14-01973.001-R-1
PARCEL NO.: 09-15-402-005

The parties of record before the Property Tax Appeal Board are William Curran, the appellant, by attorney Jerrold H. Mayster, of Mayster & Chaimson Ltd 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 **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: \$17,998
IMPR.: \$23,090
TOTAL: \$41,088

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 1,116 square feet of living area. The dwelling was constructed in 1945. Features of the home include a crawl space foundation, central air conditioning and a 400 square foot garage. The property has a 10,300 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 18, 2012 for a price of \$62,900. The appellant's submission included a letter from the Clerk of the board of review to Fraerman Amanda, depicting the assessment complaint was dismissed based on the appellant failing to appear at the local board of review hearing on October 27, 2014 after receiving notice

dated September 26, 2014.¹ Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,088. The subject's assessment reflects a market value of \$123,424 or \$110.60 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 four comparable sales. The comparables had varying degrees of similarity to the subject and sold from November 2012 to November 2013 for prices ranging from \$110,000 to \$218,000 or from \$113.75 to \$204.89 per square foot of living area, including land.

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 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 in the record to be comparable sale #3 submitted by the board of review. This comparable was similar to the subject in location, style, construction, features and land area. This property also sold proximate in time to the assessment date at issue for \$120,000 or \$125.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$110.60 per square foot of living area, including land, which is below the best comparable sale in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue and is not a reliable indicator of value as of January 1, 2014. In addition, the Board gave less weight to the board of review's comparables #1, #2 and #4 based on their dissimilar design and dissimilar basement area, when comparable to the subject. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

¹ The Board questions whether it has proper jurisdiction to rule on the appellant's complaint for failure to appear at the local board of review hearing. However, the board of review did not properly file an objection to jurisdiction pursuant to Property Tax Appeal Board rule 19.10.40(b) (86 Ill. Admin. Code §1910.40(b)), therefore, the Board will consider the appeal petition based on its merits.

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.