



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

APPELLANT: David Lockhart
DOCKET NO.: 14-02252.001-R-1
PARCEL NO.: 15-16-255-023

The parties of record before the Property Tax Appeal Board are David Lockhart, the appellant,¹ 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: \$5,233
IMPR.: \$22,483
TOTAL: \$27,716

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 single-family dwelling of frame construction with 1,060 square feet of living area. The dwelling was constructed in 1962. Features of the home include a concrete slab foundation and an attached 344 square foot garage. The property has an 8,190 square foot site and is located in Aurora, Aurora 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 26, 2013 for a price of \$49,500. The appellant completed Section IV – Recent Sale Data indicating the parties to the transaction were not related and the property was sold at auction at a Judicial Sale. The appellant also indicated the subject property was advertised "as required by statute." Documentation submitted with the appeal included the Sheriff's Report of Sale and Distribution and a PTAX-203 Illinois Real Estate Transfer Declaration indicating the property was "advertised" (Question #7)

¹ Attorney Jerri K. Bush withdrew her appearance as counsel for the appellant by a filing dated March 16, 2016.

and was a "court ordered sale (Question #10). 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 \$27,716. The subject's assessment reflects a market value of \$83,256 or \$78.54 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 reported the "subject was a sheriff's sale never being advertised in the local MLS."

In further support of its contention of the correct assessment the board of review submitted information provided by the township assessor on three comparable sales. The comparables were improved with one-story frame dwellings that ranged in size from 1,044 to 1,148 square feet of living area. The dwellings were constructed from 1955 to 1963. Two comparables have central air conditioning and each has a garage. The sales occurred from January 2013 to November 2013 for prices ranging from \$100,000 to \$110,000 or from \$95.79 to \$104.07 per square foot of living area, including land.

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

In written rebuttal, former counsel for the appellant argued the legal requirements of publication for a sheriff's sale as constituting advertisement of the property on the open market. Counsel also noted that the board of review failed to provide data as to the proximity of its comparable sales to the subject such that the information should be given reduced weight in the Board's analysis.

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 Property Tax Appeal Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were relatively similar to the subject in style, construction, features and age. The comparables sold for prices ranging from \$100,000 to \$110,000 or from \$95.79 to \$104.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$83,256 or \$78.54 per square foot of living area, including land, which is below the range established by the comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the appellant failed to establish that the purchase had the elements of an arm's length transaction especially in light of the fact the property sold at a Sheriff's Sale indicating this was not a transaction between a

willing seller and a willing buyer but sold out of distress at a public auction. Additionally, the sale price of the subject property is significantly below the price of the comparable sales indicating the purchase price was not indicative of fair cash value. Based on this record 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

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: June 24, 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.