



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

APPELLANT: Patrick Koziol & Timothy Ramseyer
DOCKET NO.: 14-02345.001-R-1
PARCEL NO.: 06-14-409-016

The parties of record before the Property Tax Appeal Board are Patrick Koziol & Timothy Ramseyer, the appellants,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: \$8,610
IMPR.: \$25,766
TOTAL: \$34,376

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 part one-story and part two-story dwelling of frame construction with 1,340 square feet of living area. The dwelling was constructed in 1910. Features of the home include a partial basement, central air conditioning and a detached 440 square foot garage. The property has a 9,544 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 five comparable sales located in Elgin and which were within 1.50-miles from the subject property. The comparables consist of part one-story and part two-story dwellings there were built between 1900 and 1917. The homes range in size from 1,169 to 1,482 square feet of living area. Each comparable has a full or partial basement and three of the comparables have central air conditioning. Each comparable has a garage ranging in

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

size from 280 to 504 square feet of building area. The properties sold between April 2013 and April 2014 for prices ranging from \$35,000 to \$44,900 or from \$27.11 to \$36.87 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$15,412 which would reflect a market value of approximately \$46,236 or \$34.50 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 \$34,376. The subject's assessment reflects a market value of \$103,262 or \$77.06 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 a memorandum and data prepared by the Elgin Township Assessor's Office. The assessor contended that four of the appellants' comparable sales were located on the east side of Elgin; a map was presented to support the assertion which reflected that comparable #3 was not the property that the appellants presented as their comparable. In addition, the assessor noted that the sales were foreclosure and/or cash sales.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales "located on the west side of Elgin." The comparables consist of two, part one-story and part two-story and two, two-story frame or brick dwellings that were built between 1863 and 1900. The homes range in size from 1,372 to 1,448 square feet of living area. Each comparable has a basement, three of which are finished as recreation rooms. Each comparable also has a garage ranging in size from 384 to 790 square feet of building area. The properties sold between December 2011 and November 2013 for prices ranging from \$112,500 to \$134,000 or from \$82 to \$96 per square foot of living area, including land, rounded.

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

In written rebuttal, former counsel for the appellants contended that the board of review failed to provide data concerning the proximity of the comparables to the subject and thus the data should be given little weight. Additionally, it was argued that three of the comparable sales occurred in 2011 and 2012, dates which are not recent for the assessment date of January 1, 2014.

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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #3 and #5 as these dwellings lack central air conditioning which is a feature of the subject. The Board has also given reduced weight to board of review comparables #1, #2 and #3 because these sales did not occur proximate in time to the valuation date at issue of January 1, 2014.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #2 and #4 along with board of review comparable sale #4. These most similar comparables sold between April 2013 and April 2014 for prices ranging from \$41,401 to \$112,500 or from \$28.68 to \$82.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$103,262 or \$77.06 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments and the differences in the most similar comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported and 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



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: October 21, 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.