



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

APPELLANT: Darren Jirgl
DOCKET NO.: 14-02539.001-R-1
PARCEL NO.: 03-22-206-022

The parties of record before the Property Tax Appeal Board are Darren Jirgl, 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 **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: \$23,973
IMPR.: \$12,690
TOTAL: \$36,663

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 brick construction with 1,495 square feet of living area. The dwelling was constructed in 1954. Features of the home include a full basement, two fireplaces and a 420 square foot garage. The property has a 10,019 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence reporting the subject property was purchased on February 1, 2014 for a price of \$110,000. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the property was purchased from Wojolech Burcynski, the parties to the transaction were not related, the property was sold using a Realtor, and the property had been advertised on the open market with the Multiple Listing Service (MLS) for a period of 39 days.

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

In further support of the transaction the appellant submitted a copy of the Settlement Statement reiterating the purchase price, but setting forth a settlement date of June 10, 2014. Also provided was a copy of the MLS listing sheet which indicated the property was listed on March 28, 2014, sold "as is" and was "closed" on June 10, 2014. The Listing & Property History Report further confirms that the property had an original asking price of \$119,900 in March 2014 and "closed" on June 11, 2014.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price for the valuation as of January 1, 2014.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,275. The subject's assessment reflects a market value of \$139,006 or \$92.98 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 Dundee Township Assessor's Office. The assessor noted that the appellant purchased the subject property in mid 2014 and further stated, "The sales price will not be taken into consideration until 2015."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales. The comparables consist of one-story frame or masonry dwellings that were built between 1948 and 1959. The comparables range in size from 1,275 to 1,486 square feet of living area. Two comparables have basements, one of which has finished area. Two comparables have central air conditioning and two of the comparables have one and two fireplaces, respectively. Each property has a garage ranging in size from 484 to 960 square feet of building area. The comparables sold between June 2013 and September 2013 for prices ranging from \$112,000 to \$138,000 or from \$87.84 to \$94.20 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 that the best evidence of market value was the sale of the subject in February 2014 [*sic*] after having been exposed on the open market for 39 days. It was further argued that there was no evidence presented by the board of review disputing the arm's length nature of the sale transaction.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in this record to be the purchase of the subject property in June, 2014 for a price of \$110,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and the property had been advertised on the open market with the Multiple Listing Service for a period of 39 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement reiterating the purchase price and setting forth the settlement date of June 10, 2014 which was further confirmed by a copy of the MLS listing sheet and a copy of the Listing & Property History Report that indicated the property had an original asking price of \$119,900 in March 2014.

The Property Tax Appeal Board finds the purchase price of \$110,000 is below the market value reflected by the assessment of \$139,006. Additionally, the Board finds that the board of review did not present any evidence to challenge the arm's length nature of the sale transaction or to refute the contention that the purchase price was reflective of market value at the time of the sale. In fact, the assessor acknowledged that the sale price would be "taken into consideration" in 2015.

As to the comparable sales submitted by the board of review, the Board finds that the comparables must be given little weight as these comparable sales do not overcome the appellant's evidence of a valid arm's length sale transaction that was not refuted by the assessing officials.

Based on this record the Board finds the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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: January 27, 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.