



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

APPELLANT: Rick Robin
DOCKET NO.: 14-02550.001-R-1
PARCEL NO.: 03-11-228-008

The parties of record before the Property Tax Appeal Board are Rick Robin, the appellant; and the Kane County Board of Review.¹

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: \$8,007
IMPR.: \$14,998
TOTAL: \$23,005

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 is improved with a one-story dwelling of frame construction with 975 square feet of living area. The dwelling was constructed in 1961. Features of the home include central air conditioning and a two car detached garage with 440 square feet of building area. The property has a 6,600 square foot site and is located in Carpentersville, Dundee Township, Lake 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 January 28, 2013 for a price of \$47,000 or \$48.21 per square foot of living area, including land. The appellant completed Section IV – Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold through a Realtor, the property was advertised for sale in

¹ The appellant was originally represented by attorney Jerri K. Bush who subsequently withdrew as counsel of record.

the Multiple Listing Service (MLS) and had been on the market for 270 days. To further document the sale the appellant submitted a copy of the settlement statement, a copy of the MLS listing sheet, a copy of the Listing & Property History Report and a copy of the PTAX-203 Real Estate Transfer Declaration associated with the transaction. 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 \$23,005. The subject's assessment reflects a market value of \$69,043 or \$70.81 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of frame construction each with 975 square feet of living area. The dwellings were constructed in 1960 and 1961. One comparable had a basement, one comparable had central air conditioning, one comparable had a fireplace and each comparable had a garage ranging in size from 300 to 528 square feet of building area. Each comparable had a site with approximately 6,970 square feet of land area. The sales occurred from April 2013 to July 2013 for prices ranging from \$87,000 to \$110,000 or from \$89.23 to \$112.82 per square foot of living area, including land.

The appellant submitted a statement in rebuttal reiterating the facts surrounding the sale of the subject property.

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 the three comparable sales submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, age and land area. These properties also sold more proximate in time to the assessment date at issue than did the subject property. The comparables sold for prices ranging from \$87,000 to \$110,000 or from \$89.23 to \$112.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$69,043 or \$70.81 per square foot of living area, including land, which is below the range established by the comparable sales provided by the board of review. The Board gave less weight to the subject's sale due to the fact the sale did not occur as proximate in time to the assessment date as did the sales provided by the board of review. The Board further finds the subject's purchase price of \$47,000 or \$48.21 per square foot of living area, including land, is significantly below the prices established by the board of review sales, calling into question whether or not the purchase price is indicative of fair cash value as of January 1, 2014. 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



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: November 23, 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.