



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

APPELLANT: Thomas Travers & Xing Jie Ru
DOCKET NO.: 14-02596.001-R-1
PARCEL NO.: 02-30-449-012

The parties of record before the Property Tax Appeal Board are Thomas Travers & Xing Jie Ru, the appellants; 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: \$12,193
IMPR.: \$19,807
TOTAL: \$32,000

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 is ½ of a duplex consisting of two-stories of frame construction with 1,424 square feet of living area. The dwelling was constructed in 2006. Features of the dwelling includes central air conditioning and a two-car attached garage with 431 square feet of building area. The property is located in Pingree Grove, Rutland Township, Kane County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on March 18, 2013 for a price of \$96,000. The appellants completed Section IV – Recent Sale Data of the appeal asserting the parties to the transaction were not related, the property was sold through a Realtor, the property had been advertised in the Multiple Listing Service (MLS) and the property was marketed for 50 days. To document the sale the appellants submitted a copy of the settlement statement disclosing the seller was Freddie Mac, a copy of the subject's MLS listing sheet disclosing the property was REO/Lender Owned, Pre-Foreclosure and a copy of the subject's Listing &

Property History Report. Based on this evidence, the appellants 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 \$45,065. The subject's assessment reflects a market value of \$135,371 or \$95.06 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales each improved with one-half of a duplex that ranged in size from 1,424 to 1,646 square feet of living area. The units were constructed from 2009 to 2014. Each comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage with either 431 or 451 square feet of building area. The comparables sold from March 2011 to November 2013 for prices that range from \$150,990 to \$172,445 or from \$96.60 to \$121.10 per square foot of living area, including land.

In rebuttal the appellants reiterated the facts surrounding the subject's sale. The appellants also noted that board of review sale #1 sold in 2011 and contend the sale should not be considered indicative of market value as of January 1, 2014. The appellants also indicated that board of review sales #2 and #3 are located 1.81 miles from the subject property. The appellants also noted these two properties were reported to have been sold by the original developer. The appellants also submitted information on five additional comparable sales to support their position. Section 1910.66(c) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.66(c)) provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

Pursuant to this rule the Board finds the additional sales provided by the appellants are improper rebuttal evidence and will not be further considered by the Property Tax Appeal Board in determining the correct assessment of the subject property.

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

The Board finds the best evidence of market value to be the purchase of the subject property in March 2013 for a price of \$96,000. The appellants provided evidence demonstrating the sale had elements of an arm's length transaction. The appellants 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, the property had been advertised on the open market the MLS and it had been on the market for 50 days. In further support of the transaction the appellants submitted a copy of the sales settlement statement, the MLS listing and the Listing & History Report disclosing the property was initially listed for a price of \$109,900. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review evidence did not challenge the arm's length nature of the transaction. The Board gave less weight to the sales provided by the board of review due to the fact sale #1 sold in March 2011, not proximate in time to the assessment date, and the fact that board of review sales #2 and #3 were newer than the subject property and appear to have been new at the time of their respective sales. Based on this record the Board finds a reduction in the subject's assessment is 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.