



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

APPELLANT: Anthony & Joan Couris
DOCKET NO.: 14-03754.001-R-1
PARCEL NO.: 06-23-133-005

The parties of record before the Property Tax Appeal Board are Anthony and Joan Couris, 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 **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: \$6,250
IMPR.: \$26,158
TOTAL: \$32,408

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Property Tax Appeal Board for the prior tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 part 1.5-story and part 1-story single family dwelling of frame construction with 1,014 square feet of living area. The dwelling was constructed in 1946. Features of the home include a basement with finished area, central air conditioning, one fireplace and a detached garage with 308 square feet of building area. The property is located in Elgin, Elgin Township, Kane County.

The appellants contend overvaluation based on comparable sales as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales improved with part 1-story and part 1.5-story dwellings that range in size from 814 to 1,254 square feet of living area. The dwellings were constructed from 1930 to 1950 and were located from .18 to 1.84 miles from the subject property. Each comparable had a full or partial basement, two comparables had central air conditioning, two comparables each had one fireplace and each comparable had a detached garage ranging in size from 216 to 564 square feet of building area.

The sales occurred from November 2012 to January 2014 for prices ranging from \$40,000 to \$60,000 or from \$40.58 to \$66.89 per square foot of living area, including land. The analysis submitted by the appellants had adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$49,598 to \$67,178. Based on these sales the appellants requested the subject's assessment be reduced to \$19,086.

The board of review submitted its "Board of Review Notes on Appeal" and evidence disclosing the total assessment for the subject of \$32,408.¹ The subject's assessment reflects a market value of \$97,351 or \$96.01 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 asserted the subject property was non-owner occupied and submitted information on nine comparable sales. The comparables were improved with five 1.5-story dwellings, three part 1-story and part 2-story dwellings and one 1-story with finished attic dwelling that ranged in size from 970 to 1,152 square feet of living area. The dwellings were constructed from 1900 to 1950. Each comparable had a basement with four having finished area, eight comparables had central air conditioning, two comparables each had one fireplace and eight comparables had garages ranging in size from 360 to 588 square feet of building area. The comparables are located from .10 to .88 miles from the subject property. The sales occurred from March 2013 to June 2014 for prices ranging from \$99,900 to \$144,000 or from \$102.99 to \$138.89 per square foot of living area, including land.

The board of review submission also included a statement from the township assessor that each of the sales used by the appellants were distressed sales that sold in as-is condition for cash.

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 record contains information on 15 comparable sales submitted by the parties to support their respective positions. The Board gives most weight to comparable sales #1 and #3 provided by the appellants and the comparables provided by the board of review. These properties had varying degrees of similarity to the subject property and sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$59.65 to \$138.89 per square foot of living area. The subject's assessment reflects a market value of \$96.01 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellants' comparable sale #4 as this property sold in November 2012, not as proximate in time to the assessment date as did the best comparables found herein. The Board gave less weight to appellants' sales #2, #5 and #6 due to differences from the subject

¹ Both the appellants and the township assessor indicated the subject property had a total assessment of \$32,408.

property in location as these properties were located from 1.57 to 1.84 miles from the subject property. Based on this evidence 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: December 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.