



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

APPELLANT: Dale & Candy Grant  
DOCKET NO.: 14-03769.001-R-1  
PARCEL NO.: 06-35-456-033

The parties of record before the Property Tax Appeal Board are Dale and Candy Grant, the appellants, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; 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:** \$7,797  
**IMPR.:** \$30,585  
**TOTAL:** \$38,382

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 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 consists of a one-story dwelling of frame construction with 1,008 square feet of living area. The dwelling was constructed in 1971. Features of the home include a crawl space foundation and central air conditioning. The property also has a detached garage with 484 square feet of building area. The property has a 7,494 square foot site and is located in South Elgin, Elgin 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 May 4, 2012 for a price of \$80,000. To document the sale the appellants submitted a copy of the settlement statement disclosing the sellers were Bruce E. and Jacqueline E. Menser and a copy of the real estate sales contract. The appellants also provided a copy of the decision issued by the Property Tax Appeal

Board for the prior tax year in which the assessment of the subject property was reduced to \$26,664. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$26,664.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,382. The subject's assessment reflects a market value of \$115,296 or \$114.38 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 disclosing the subject property was sold in October 2014 for a price of \$141,000. To support this assertion the board of review provided a copy of the subject's Multiple Listing Service (MLS) listing sheet and a copy of the subject's Listing & History Report disclosing the property was listed for sale on July 23, 2014 for a price of \$147,900 and a contract was entered on August 28, 2014.

The board of review also provided information on five comparable sales that were identified by the township assessor that were improved with one-story dwellings that ranged in size from 980 to 1,056 square feet of living area. The dwellings were constructed from 1956 to 1972. Four of the comparables had basements with three having finished area, three comparables had central air conditioning and each comparable had an attached or detached garage ranging in size from 264 to 576 square feet of building area. The sales occurred from July 2011 to March 2013 for prices ranging from \$121,000 to \$153,000 or from \$120.04 to \$146.83 per square foot of living area.

Based on this evidence the board of review was of the opinion the subject property was being fairly assessed.

### **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 Board finds the best evidence of market value to be the purchase of the subject property in October 2014 for a price of \$141,000 or \$139.88 per square foot of living area, including land. The record contains a copy of the MLS listing and a copy of the subject's Listing & History Report disclosing the property had been exposed on the market prior to the purchase. The Board finds the purchase price is above the market value reflected by the subject's assessment. The Board further finds the sales provided by the board of review support the conclusion that the October 2014 sale of the subject property was reflective of fair cash value.

The Board gave less weight to the purchase of the subject property in May 2012 as this was not as proximate in time to the assessment date at issue as was the sale of the subject property in October 2014.

The Board takes notice that it issued a decision reducing the subject's assessment for the 2013 tax year to \$26,664, which was reflective of the subject's May 2012 purchase price. The so-called "rollover" provision of section 16-185 of the Property Tax Code provides that:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, **unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based** (emphasis added), or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185).

The Board finds that the so called "rollover" provision of section 16-185 is not applicable in this situation so as to carry forward the assessment as established by the Property Tax Appeal Board for the 2013 tax year to the 2014 tax year because the subject property subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that was different from the fair cash value on which the Board's assessment was based for the 2013 tax year.

Based on this record the Board finds the subject's 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: 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.