



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

APPELLANT: Kampoo Tyler  
DOCKET NO.: 14-03927.001-R-1  
PARCEL NO.: 06-12-485-001

The parties of record before the Property Tax Appeal Board are Kampoo Tyler, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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:** \$10,199  
**IMPR.:** \$8,133  
**TOTAL:** \$18,332

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2013 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 with finished attic of frame construction with 792 square feet of living area. The dwelling was constructed in 1914. Features of the home include a partial basement and an attached 266 square foot garage. The property has an 8,712 square foot site and is located in Elgin, Elgin Township, Kane County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 13-02380.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$18,332 based on the evidence submitted by the parties. The appellant based this appeal on a contention of law and asserted that the subject property is owner occupied such that, in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the 2013 assessment determination of the Property Tax Appeal Board should be carried forward to

tax year 2014 as both 2013 and 2014 are in the same general assessment cycle in Kane County. (See 35 ILCS 200/9-215).

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$18,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,063. The subject's assessment reflects a market value of approximately \$84,299 or \$106.44 per square foot of living area, land included, when using the three-year average level of assessments in Kane County of 33.29% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review noted that the "subject resold for \$153,000 in April of 2016 after substantial improvements to the home after its purchase."

In further response, the board of review submitted a memorandum and additional documentation gathered by the Elgin Township Assessor's Office. In the memorandum, the assessor argued that after the subject's 2013 purchase, improvements were made to the property. Specifically it was asserted:

The subject's layout has been changed, its sqft has increased (792 sf to 1,276 sf), and a garage has been added. It has also been re-sided with a new roof and new windows.

The assessor further contended that the home resold in April 2016 for \$153,000 (a copy of the Multiple Listing Service data sheet was provided). In light of the most recent sale and the physical changes to the subject property, the assessor contends that a rollover for 2014 is "no longer accurate or equitable due to the subject's recent sale and its significant change in condition."

Copies of an "old property record card [PRC]" and a "new PRC" were also submitted. The property record cards lack any data as to building permits, but do reflect the varying sizes of the subject dwelling and two distinct sketches of the dwelling along with a garage. The dwelling also has a larger garage and central air conditioning after the changes. Both PRCs reflect a year built of 1914. The "old" PRC depicts the address of the subject property and that the "billing" address is the same as the subject property while also naming the appellant as one of the persons to be billed. The "new" PRC depicts both the April 2016 sale and a new "owner" who is to be billed at the property address.

In support of the subject's assessment, the assessor also submitted a grid analysis of four comparable sales, which are located within .93 of a mile of the subject. The comparables consist of one-story frame dwellings that were built between 1918 and 1930. The homes range in size from 640 to 845 square feet of living area. Each comparable has a full basement, central air conditioning and three of the comparables have a garage ranging in size from 216 to 440 square feet of building area. The properties sold between September 2012 and October 2014 for prices ranging from \$92,000 to \$96,000 or from \$112.43 to \$150.00 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, counsel for the appellant noted that the board of review did not dispute the appellant's contention that the subject is owner-occupied residential real estate subject to application of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

### **Conclusion of Law**

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 13-02380.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$18,332 based on the evidence submitted by the parties.

As to the purported re-siding, new roof and/or new windows cited by the assessor in response to this appeal, the Property Tax Appeal Board takes judicial notice of Section 10-20 of the Property Tax Code (Code) (35 ILCS 200/10-20) which provides:

Maintenance and repairs to residential property owned and used exclusively for a residential purpose shall not increase the assessed valuation of the property. For purposes of this Section, work shall be deemed repair and maintenance when it (1) does not increase the square footage of improvements and does not materially alter the existing character and condition of the structure but is limited to work performed to prolong the life of the existing improvements or to keep the existing improvements in a well maintained condition; and (2) employs materials, such as those used for roofing or siding, whose value is not greater than the replacement value of the materials being replaced. Maintenance and repairs, as those terms are used in this Section, to property that enhance the overall exterior and interior appearance and quality of a residence by restoring it from a state of disrepair to a standard state of repair do not "materially alter the existing character and condition" of the residence.

Therefore, the Board finds this legislation provides that maintenance and repairs to a structure shall not increase the assessed valuation unless the change increases the square footage, materially alters the character and condition of the structure, goes beyond merely prolonging the life of the existing structure or used materials that were greater in value than the replacement value of the materials being replaced. Based on the limited submission by the assessing officials in this matter, the Board finds that there is no evidence that the re-siding, roof and/or windows were anything other than repairs or maintenance of the structure.

Furthermore, while the assessing officials report additional new (presumably assessable) square footage of the subject dwelling increasing the home from 792 square feet to 1,276 square feet, new (presumably assessable) square footage of the garage and new (presumably assessable) air conditioning feature, the assessing officials provided no data of the assessable value of the new square footage or the new amenity. (See 35 ILCS 200/9-160 and/or 9-180) Section 9-160 provides in pertinent part:

. . . the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. . . . [Emphasis added.]

Alternatively, Section 9-180 provides in pertinent part:

Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. . . .

While the assessing officials contend that there was new square footage and/or new or added improvements to the subject property, the assessing officials have failed to provide the value in their opinion of those added improvements. Moreover, the assessing officials have failed to establish that those new or added improvements were in existence as of January 1, 2014. Therefore, the Property Tax Appeal Board lacks the necessary data and/or evidence to consider adjusting the assessment of the subject property in light of either Section 9-160 or 9-180 of the Code.

The appellant's appeal is based upon a contention of law with citation to a single provision of the Code. Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. The appellant in this appeal has relied upon Section 16-185 of the Code (35 ILCS 200/16-185) which provides in pertinent part:

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, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The board of review did not dispute that the subject property, as of January 1, 2014, was an owner occupied dwelling by the appellant.<sup>1</sup> The Board finds on this record that the prior year's decision should be carried forward to the subsequent year pursuant to section 16-185 of the Code (35 ILCS 200/16-185) and the fact that 2013 and 2014 are within the same general assessment period in Kane County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period. The record also contains no evidence indicating that the subject property sold subsequent to the 2013 tax year determination and prior to January 1, 2014 in an arm's length transaction; the fact that the subject property sold in April 2016 does not impact the property's estimated market value as of January 1, 2014 in light of this record evidence. While the Board recognizes that other assessable improvements may have been added to the subject property since the prior assessment determination, in the absence of evidence in the record concerning the market value of those additions and/or modifications, no change in the assessment of the subject can be made for those added improvements.

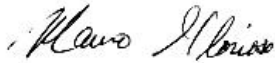
Moreover, in light of the terms of Section 16-185 of the Code, the Board has given no consideration to the comparable sales data submitted by the assessing officials and also notes that board of review sale #1 was remote in time for a valuation of the subject property as of January 1, 2014.

For these reasons and due to the provisions of Section 16-185 of the Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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<sup>1</sup> The "new" PRC establishes that the home is now occupied by a different individual, but the date of that occupancy is not present in this record.

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: \_\_\_\_\_

February 24, 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.