



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

APPELLANT: Patrick Haase
DOCKET NO.: 15-00062.001-R-1
PARCEL NO.: 03-17-452-004

The parties of record before the Property Tax Appeal Board are Patrick Haase, the appellant, 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: \$21,296
IMPR.: \$85,738
TOTAL: \$107,034

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2014 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 2015 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 two-story dwelling of frame construction with approximately 3,390 square feet of living area.¹ The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has a 24,394 square foot site and is located in West Dundee, Dundee Township, Kane County.

The appellant's petition raised a legal argument contending that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the subject property, as an owner-occupied residence

¹ The appellant reported a dwelling size of 3,161 square feet, but the assessing officials included a copy of the subject's property record card reflecting a dwelling size of 3,390 square feet. The Board finds that this slight discrepancy does not prevent a determination on this record of the correct assessment of the subject property.

and the property having received a reduced assessment from the Property Tax Appeal Board in the prior year under Docket Number 14-00850.001-R-1, was entitled to having the 2014 assessment of the subject property carried forward to 2015. The subject's 2014 assessment was \$98,324 based upon the stipulation of the parties to that appeal.

In further support of this contention, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on September 10, 2013 for \$275,000. The appellant further reported that the sale occurred between unrelated parties, the property was sold through a realtor and the property had been advertised with the Multiple Listing Service for a period of 413 days.

Based on the foregoing evidence and argument, the appellant requested a total assessment of \$98,324 which would reflect a market value of approximately \$295,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,034. The subject's assessment reflects a market value of \$321,327 or \$94.79 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

As part of the "Board of Review Notes on Appeal" the board of review also reported that 2015 was the first year of the General Assessment Cycle for the subject property. (See also 35 ILCS 200/9-215)

In response to the appeal, the board of review submitted a memorandum and data gathered by the Dundee Township Assessor's Office. The assessor contends that the appellant has relied upon a dated appraisal and sale price which do not reflect the current market value in the subject's neighborhood.

In support of its contention of the correct assessment the board of review through the assessor submitted information on four comparable sales located in the subject's neighborhood and within .32 of a mile of the subject property. The comparable parcels range in size from 10,019 to 14,810 square feet of land area and are improvement with two-story frame dwellings that were built in 2004 or 2005. The comparables range in size from 2,932 to 3,281 square feet of living area and feature basements, two of which are walkout style, central air conditioning, a fireplace and two car or three car garages. The comparables sold between February 2015 and November 2015 for prices ranging from \$305,000 to \$400,000 or from \$99.88 to \$121.91 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, the appellant reiterated his contention that 2015 is in the same general assessment period as the prior 2014 assessment decision made by the Property Tax Appeal Board and "2015 is a rollover year not a reassessment."

Conclusion of Law

As to the appellant's legal contention, the Board finds that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a taxpayer may file within 30 days of the date of written notice of the Property Tax Appeal Board's decision an appeal for the subsequent year when the Property Tax Appeal Board rendered a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review.

There is no dispute on the record that the subject property was under appeal before the Property Tax Appeal Board in the prior year under Docket Number 14-00850.001-R-1 wherein the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$98,324 based on the stipulation of the parties.

It is also not disputed that the subject property is an owner-occupied dwelling. The appellant presented a legal contention that the Board's prior year decision for 2014 should be carried forward to the subsequent year of 2015 in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) which provides in 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. [Emphasis added.]

The Board further finds that the evidence submitted by the Kane County Board of Review reveals that 2014 and 2015 are not within the same general assessment period (see Board of Review – Notes on Appeal; 35 ILCS 200/9-215). Therefore, contrary to the appellant's contention, the record has evidence that the assessment year in question, 2015, is in a different general assessment period than 2014. For these reasons the Property Tax Appeal Board finds that the "rollover" provision of Section 16-185 of the Property Tax Code is not applicable to the instant appeal.

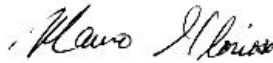
Based on the completion of Section IV – Recent Sale Data, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 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 appellant submitted data concerning the September 2013 purchase price of the subject property for \$275,000 and the board of review submitted data concerning four comparable sales. The Property Tax Appeal Board has given little weight to the September 2013 sale of the subject

property because it occurred approximately 15 months prior to the assessment date at issue of January 1, 2015. The Board has also given reduced weight to board of review comparables #1 and #3 as each dwelling features a walkout basement which is a feature not present at the subject dwelling.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #4. These most similar comparables sold in September and November 2015 for prices of \$305,000 and \$316,000 or for \$104.02 and \$107.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$321,327 or \$94.79 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on a per-square-foot basis and appears to be justified given that the subject dwelling is newer having been built in 2007 and is larger than these most similar comparables. In this regard, accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. 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



Acting 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: June 23, 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.