



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

APPELLANT: Teresa Licari  
DOCKET NO.: 15-01171.001-R-1  
PARCEL NO.: 06-15-234-001

The parties of record before the Property Tax Appeal Board are Teresa Licari, the appellant, by attorney Daniel J. Farley, of the Law Offices of Terrence Kennedy Jr., 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:** \$12,638  
**IMPR.:** \$29,290  
**TOTAL:** \$41,928

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 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 part one-story and part two-story dwelling of frame construction with 1,177 square feet of living area. The dwelling was constructed in 1900. Features of the home include a partial unfinished basement and a detached 495 square foot garage. The property has an 8,712 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends both overvaluation and, in the alternative, lack of assessment equity as the bases of the appeal. As to the market value argument, the appellant reported the November 7, 2014 purchase of the subject property for \$25,000. The appellant did not complete Section IV – Recent Sale Data of the Residential Appeal petition. Documentation in support of the purchase price consisted of a document entitled "Agreement to Assign Tax Certificate and Provide Tax

Deed" dated November 7, 2014 and reflecting a purchase price of \$25,000.<sup>1</sup> There was no indication if the property was advertised on the open market prior to the sale transaction and, if it was advertised, by what means and/or how long it was listed on the open market. Applying the statutory level of assessment of 33.33% to the stated purchase price, the appellant requested an assessment of \$8,325.

In the alternative, the appellant submitted information on five equity comparables in order to establish that the subject was inequitably assessed. The comparables were located within .1 of a mile of the subject property and consist of two, one-story dwellings, and three dwellings that variously are part one and part two, part one and part 1.5, and part 1.5 and part two story frame homes. The dwellings range in age from 65 to 115 years old and range in size from 1,450 to 1,940 square feet of living area. Each comparable has a full or partial basement, one of which has finished area.<sup>2</sup> Four of the comparables have central air conditioning which is not a feature of the subject dwelling and two of the comparables have a fireplace. Each comparable has a garage ranging in size from 216 to 400 square feet of building area. The comparables have improvement assessments ranging from \$30,758 to \$38, 975 or from \$20.09 to \$21.99 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment reflecting the average improvement assessment of the comparables of \$21.18 per square foot of living area or \$24,929.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,928. The subject property's assessment reflects a market value of \$125,872 or \$106.94 per square foot of living area, including land, when applying the 2015 three year average median level of assessment in Kane County of 33.31%. The subject property has an improvement assessment of \$29,290 or \$24.89 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the Elgin Township Assessor's Office. As to the sale of the subject property, the assessor contends the property was "not listed on the open market." The assessor noted that each of the equity comparables presented by the appellant were significantly larger than the subject dwelling which results in a lower per-square-foot improvement assessment than the subject. Additionally, the assessor noted that appellant's comparables #1 and #5 sold in August 2016 and October 2014, respectively, for prices of \$188,000 and \$167,000, respectively.

In further response to the overvaluation argument, the board of review through the township assessor submitted a grid analysis of five comparable properties, where comparables #2 and #3

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<sup>1</sup> The document depicts the seller as Central Buyer Corp., "the owner and holder of a certain Tax Certificate identified as Certificate No. 2011-01229, which Certificate was purchased at the Annual Kane County Tax Sale." The document further notes that the period for redemption from the Tax Sale expired on September 10, 2014 and was not redeemed. Therefore, title would vest by Tax Deed to the buyer.

<sup>2</sup> The appellant's grid analysis both had a line identified as "basement area – square feet" with data reflecting partial/full and finished/unfinished for each comparable. The next line on the grid analysis was identified as "finished basement area – square feet" and each comparable had a square foot size presented. The Board has analyzed the first line describing basement type and whether finished or unfinished; the Board further recognizes that the first line conflicts with the data set forth on the second line concerning basements.

were the same properties as appellant's comparables #1 and #5, respectively. The comparables consist of a one-story with finished attic, two, part one-story and part two-story, a part one-story and part 1.5-story and a part 1.5 story and a part two-story dwelling. One of the dwellings is of brick exterior construction with the remainder being of frame construction. The homes were built between 1894 and 1933 and range in size from 1,254 to 1,602 square feet of living area. Each comparable has a basement, one of which has finished area. One comparable has a fireplace and each comparable has a garage ranging in size from 190 to 440 square feet of building area. The comparables sold between July 2013 and August 2016 for prices ranging from \$125,000 to \$188,000 or from \$98.74 to \$120.88 per square foot of living area, including land.

In support of its contention of the correct assessment, the board of review also submitted information on four equity comparables located from .09 of a mile to .34 of a mile from the subject property. The comparables consist of part one-story and part 1.5-story or part one-story and part two-story frame dwellings that were built between 1894 and 1930. The homes range in size from 1,029 to 1,254 square feet of living area. Each comparable has a basement, one of which has finished area. Two of the comparables have central air conditioning and one has a fireplace. Each of the comparables has a garage ranging in size from 360 to 484 square feet of building area. The comparables have improvement assessments ranging from \$37,748 to \$46,859 or from \$25.46 to \$28.46 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment based both upon market value and based upon assessment equity.

### **Conclusion of Law**

The appellant contends in part that 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 on grounds of overvaluation.

The Illinois Supreme Court defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428 (1970). In addition, Section 1-50 of the Property Tax Code defines fair cash value as:

The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. (35 ILCS 200/1-50)

The Property Tax Appeal Board finds the subject's sale does not meet several of the fundamental requirements to be considered an arm's-length transaction reflective of fair cash value. The Board finds the record lacks any evidence that the subject property was advertised or exposed for

sale on the open market. Moreover, there was no evidence as to how long the property had been exposed on the open market. Therefore, on this limited record, the subject's sale price was given little weight and is not solely considered indicative of fair market value.

The Board finds the best evidence of market value in the record to be board of review comparables #1 and #5, which have varying degrees of similarity to the subject property, but sold most proximate in time to the assessment date at issue of January 1, 2015. These properties sold for prices of \$165,000 and \$125,000, respectively. The subject reflects a market value of \$125,872 or \$106.94 per square foot of living area, including land, which falls between the best comparable sales in the record.

The Board gave reduced weight to board of review sales #2 and #4 due to the dates of sale being more remote in time to the assessment date and reduced weight was given to board of review comparable #3 due to its differing design when compared to the subject dwelling.

The Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject property was overvalued and a reduction in the subject's assessment is not warranted on grounds of overvaluation.

The taxpayer alternatively contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's equity comparables which were larger than the subject dwelling and two of the comparables differed in design when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables had improvement assessments that ranged from \$37,748 to \$46,859 or from \$25.46 to \$28.46 per square foot of living area. The subject's improvement assessment of \$29,290 or \$24.89 per square foot of living area falls below the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot basis. After considering adjustments for differences when compared to the subject property, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



Member



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 21, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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