



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

APPELLANT: Daniel Chapman
DOCKET NO.: 15-01334.001-R-1
PARCEL NO.: 15-34-176-017

The parties of record before the Property Tax Appeal Board are Daniel Chapman, 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 **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: \$4,676
IMPR.: \$3,491
TOTAL: \$8,167

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 is improved with a one-story dwelling of frame construction with 852 square feet of living area. The dwelling was constructed in 1925. Features of the home include a partial basement, central air conditioning and a one-car attached garage with 362 square feet of building area. The property has a 9,148 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 14, 2011 for a price of \$24,500. The appellant indicated the subject property was purchased from the Department of Housing and Urban Development, the property was sold through a Realtor, the property had been advertised in the Multiple Listing Service (MLS) and the property had been on the market for 106 days. To document the sale the appellant provided a copy of the subject's Listing & Property History Report, a copy of the settlement statement and a copy of the sales contract.

In further support of the overvaluation argument the appellant submitted information on 11 comparable sales. The comparables were improved with four 1-story dwellings; four part 1.5-story and part 1-story dwellings; one 2-story dwelling; one part 2-story, part 1.5-story and part 1-story dwelling; and one part 2-story and part 1-story dwelling. The dwellings were constructed from 1900 to 1955. The dwellings ranged in size from 480 to 1,578 square feet of living area. Ten of the comparables had basements, four comparables had central air conditioning and eight comparables had garages ranging in size from 216 to 528 square feet of building area. The sales occurred from September 2012 to December 2014 for prices ranging from \$11,900 to \$25,000 or from \$9.92 to \$47.92 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$8,167.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,999. The subject's assessment reflects a market value of \$45,002 or \$52.82 per square foot of living area, land included, when using the statutory level of assessment.

The board of review requested the subject's assessment be increased to \$15,957 based on the decision issued by the Property Tax Appeal Board for the prior tax year plus the application of the township equalization factor of 1.0081. No other evidence of value was provided by the board of review.

Conclusion of Law

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record to be comparable sales #1, #2, #4 and #9 provided by the appellant. These comparables were improved with one-story dwellings that ranged in size from 480 to 1,248 square feet of living area. These comparables were constructed in 1952 and 1955. The sales occurred from September 2012 to June 2014 for prices ranging from \$17,500 to \$23,000 or from \$18.03 to \$47.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$45,002 or \$52.82 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Little weight was given the remaining sales provided by the appellant as they differed from the subject in style. The Board gave less weight to the subject's sale for a price of \$24,500 due to the fact the sale did not occur proximate in time to the assessment date at issue.

The Board gave no weight to the request of the Kane County Board of Review that the subject's assessment be increased to \$15,957 based on the decision issued by the Property Tax Appeal Board for the prior tax year plus the application of the township equalization factor of 1.0081.

First, the board of review provided no evidence that the subject's assessment should reflect a market value of \$47,876 or \$56.19 per square foot of living area, including land.

Second, to the extent the board of review is basing its requests on the application of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), such argument is misplaced.

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 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 Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket No. 14-02211.001-R-1. (86 Ill.Admin.Code 1910.90(i).) In that decision, however, the Property Tax Appeal Board confirmed the assessment of the subject property and did not lower the assessment as required for section 16-185 of the Property Tax Code to be applicable. Second, the record indicates that the subject property is not an owner occupied dwelling, which is required in order for section 16-185 of the Property Tax Code to be applicable. Third, the 2014 and 2015 tax years are in different general assessment periods, which is required in order for section 16-185 of the Property Tax Code to be applicable.¹ None of the criteria of section 16-185 of the Property Tax Code are satisfied so as to require the Property Tax Appeal Board to carry forward the assessment as established in the prior tax year.

Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

¹ Section 9-215 of the Property Tax Code (35 ILCS 200/9-215) provides:

General assessment years; counties of less than 3,000,000. Except as provided in Sections 9-220 and 9-225, in counties having the township form of government and with less than 3,000,000 inhabitants, the general assessment years shall be 1995 and every fourth year thereafter. In counties having the commission form of government and less than 3,000,000 inhabitants, the general assessment years shall be 1994 and every fourth year thereafter.

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.