



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

APPELLANT: Donald & Amy Miller  
DOCKET NO.: 15-03470.001-R-1  
PARCEL NO.: 06-12-402-010

The parties of record before the Property Tax Appeal Board are Donald & Amy Miller, the appellants; 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:** \$9,582  
**IMPR.:** \$13,871  
**TOTAL:** \$23,453

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story multi-family dwelling of frame construction. The dwelling has 1,980 square feet of living area and was constructed in 1910. Features include two apartment units, a 990 square foot basement with finished area and a detached 472 square foot garage. The property has an 8,712 square foot site and is located in 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 in July 2012 for a price of \$47,499. The appellants also submitted information on nine comparable sales. The comparables were described as one and one-half story, part one-story and part two-story, or two-story multi-family dwellings of frame or brick construction. The comparables are located from 0.19 to 2.06 miles from the subject. The comparables have from 3,572 to 8,712 square feet of land area. The comparables were constructed from 1875 to 1920, and they range in size from 1,710 to 2,518

square feet of living area. Each comparable has two apartment units and a basement, and six comparables have garages. The comparables sold from July 2012 to November 2014 for prices that ranged from \$35,750 to \$60,800 or from \$17.69 to \$35.56 per square foot of living area, land included, or from \$17,875 to \$30,400 per apartment unit. The appellants submitted Elgin Township property data sheets and MLS data sheets as documentation for the comparable sales. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$16,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,258. The subject's assessment reflects a market value of \$111,852 or \$56.49 per square foot of living area, land included, or \$55,926 per apartment unit, 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. The board of review also disclosed that the 2015 tax year was the first year of a new general assessment cycle for Kane County.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Elgin Township Assessor. In the memorandum, the assessor noted the appellants submitted "9 distressed sale comparables of homes in inhabitable condition." The township assessor submitted information on 17 comparable sales improved with multi-family dwellings with five different designs: one-story, one and one-half story, part one-story and part one and one-half story, two-story, or part one-story and part two-story. The dwellings had frame, brick, brick and frame, or concrete block exterior construction. The dwellings ranged in size from 1,119 to 2,714 square feet of living area and were constructed from 1870 to 1987. Each comparable had two apartment units and a basement, and 12 comparables had garages. The board of review did not provide information on the comparables' proximity to the subject property and central air conditioning. The comparables had sites ranging in size from 4,356 to 15,682 square feet of land area. The comparables sold from May 2013 to March 2015 for prices ranging from \$106,000 to \$175,000 or from \$48.37 to \$120.64 per square foot of living area, including land, or from \$53,000 to \$87,500 per apartment unit.

The township assessor also developed an estimate of value using rental income from 23 properties to develop a gross rent multiplier of 6 which was applied to an annual estimated income for the subject property of \$22,800 to arrive at an estimated market value of \$136,800 or \$68,400 per apartment unit. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellants submitted a rebuttal, wherein the appellants stated that the comparables submitted by the board of review were superior to the subject property.

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

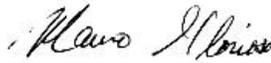
The Board gave little weight to the estimate of value under the income approach prepared by the assessor on behalf of the board of review. In Chrysler Corporation v. Property Tax Appeal Board, 69 Ill.App.3d 207 (1979), the court held that significant relevance should not be placed on the cost approach or income approach especially when there is other credible market value data available.

The Board considered the subject's recent sale and the 26 comparable sales presented by the parties. The Board finds that the subject and all of the comparable sales were multi-family dwellings with two apartment units. However, the Board gave less weight to the subject's July 2012 sale because it occurred over two years prior to the January 1, 2015 assessment date. The Board also gave less weight to seven of the appellants' nine comparable sales. The appellants' comparables #1 and #3 through #6 sold in 2012 or 2013 and were considered to be dated in relation to the subject's January 1, 2015 assessment date; the appellants' comparables #2, #4, #6 and #7 were located over one mile from the subject; and the appellants' comparables #1 through #3 did not have garages like the subject.

The Board finds the board of review did not demonstrate that their 17 comparable sales were sufficiently similar to the subject property. Board of review comparables #2, #5, #10, #15 and #16 sold in 2013 and were considered to be dated sales; board of review comparables #1, #2 and #17 differed significantly from the subject in living area; board of review's comparables #2 and #16 were significantly newer than the subject; and board of review comparables #6, #7, #11, #14 and #16 did not have garages like the subject. More importantly, the board of review did not provide any information on the comparables' proximity to the subject property and central air conditioning. The Board finds the lack of descriptive information about the comparables prevents a meaningful analysis to determine if the comparables are sufficiently similar to the subject property. Consequently, the Board gave the board of review's comparable sales less weight.

The Board finds the best evidence of market value in the record to be the appellants' comparables #8 and #9. The Board finds these properties sold proximate to the January 1, 2015 assessment date and, despite differences in design, were similar to the subject in location, exterior construction, age, living area and features. The appellants' comparables #8 and #9 sold in November 2014 and March 2014 for prices of \$60,000 and \$60,800 or \$23.83 and \$35.56 per square foot of living area, including land, or \$30,000 and \$30,400 per apartment unit, respectively. The subject's assessment reflects a market value of \$111,852 or \$56.49 per square foot of living area, land included, or \$55,926 per apartment unit, which is above the market values of the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is 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



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: August 18, 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.