



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

APPELLANT: Peggy Brandon
DOCKET NO.: 15-06723.001-R-1
PARCEL NO.: 06-35-276-005

The parties of record before the Property Tax Appeal Board are Peggy Brandon, the appellant, by attorney Jessica Hill-Magiera 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 **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: \$9,999
IMPR.: \$23,662
TOTAL: \$33,661

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 multi-family dwelling of frame construction with 1,493 square feet of living area. The dwelling has two apartments and was originally constructed in 1864. Features of the home include a 531 square foot partial basement, central air conditioning and a fireplace. The property has a 11,761 square foot site and is located in South Elgin, Elgin Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted limited information on four comparable sales that were located from .20 of a mile to 3.72 miles from the subject. The comparables were part one-story and part two-story or two-story multi-family dwellings that contain two or three apartments. The dwellings had varying degrees of similarity to the subject. The comparables had sale dates occurring from August 2014 to August 2015 for prices ranging from \$54,000 to \$79,000 or from \$34.64 to \$54.18 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,661. The subject's assessment reflects a market value of \$101,054 or \$67.69 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.

In support of its contention of the correct assessment the board of review submitted limited information on seven comparable sales. One comparable was located in South Elgin like the subject and the remaining comparables were located in Elgin. The comparables were part one-story and part two-story, part one-story and part one and one-half story, one-story or two-story multi-family dwellings that contain two apartments. The dwellings had varying degrees of similarity to the subject. The comparables had sale dates occurring from July 2014 to April 2016 for prices ranging from \$127,500 to \$162,000 or from \$73.64 to \$124.90 per square foot of living area, including land.

The board of review also estimated the subject's market value by extracting a Gross Income Multiplier (GIM) from market data. In support, the board of review included a chart of rental properties that have two units.

Under rebuttal, the appellant argued that the board of review did not dispute the appellant's comparable sales, the board of review's evidence of rental data is not relevant due to recent sales data and the median sale price of the best comparables should be used to determine market value. Also, the board of review comparables are smaller, larger, newer, have additional features and/or have sale dates that are too distant in time from the assessment date at issue.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 11 comparable sales for the Board's consideration. The Board finds that the appellant's comparable #1 and the board of review's comparable #2 were the only sales that were located in South Elgin like the subject. The appellant's comparable #1, however, had three apartments, a full basement and a garage, unlike the subject. The board of review's comparable #2 was a dissimilar one-story style dwelling, had a walkout basement, was newer and sold in April 2016, 15 months after the January 1, 2015 assessment date. The Board further finds that the appellant's grid did not disclose the lot size of the comparables, the exterior construction or whether the comparables had finished basement area. The board of review's grid did not disclose the proximate location of the comparables in relation to that of the subject. Nevertheless, the Board finds the best evidence of market value to be the appellant's comparables #1, #3 and #4, as well as the board of review's comparables #1, #4 and #6. These comparables were somewhat similar to the subject in age and number of apartments. These most similar

comparables sold from July 2014 to August 2015 for prices ranging from \$54,000 to \$135,000 or from \$34.64 to \$120.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$101,054 or \$67.69 per square foot of living area, including land, which is within the range of the best comparable sales in this record. The Board gave less weight to the parties' remaining comparables due to their dissimilar number of apartments, when compared to the subject, their newer construction or their sale dates occurring less proximate in time to the assessment date at issue. 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. 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Peggy Brandon, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Kane County Board of Review
Kane County Government Center
719 Batavia Ave., Bldg. C, 3rd Fl.
Geneva, IL 60134