



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

APPELLANT: Krushna C Pati
DOCKET NO.: 15-06768.001-R-1
PARCEL NO.: 03-08-455-013

The parties of record before the Property Tax Appeal Board are Krushna C Pati, 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: \$19,146
IMPR.: \$75,884
TOTAL: \$95,030

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 two-story dwelling of frame construction with 4,018 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 440 square foot garage. The property has a 8,276 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant's appeal is based on a contention of law regarding the favorable decision the appellant received in 2014 from the Property Tax Appeal Board. In that decision, the appellant relied on the sale of the subject property in December 2013 for a price of \$215,250. The Board found the 2013 sale of the subject was the best evidence of value for the 2014 appeal and reduced the subject's assessment to \$71,743. For this 2015 appeal, the appellant requested that the 2014 decision from the Property Tax Appeal Board be carried forward to the 2015 assessment year based on a "Rollover Request". The appellant submitted a copy of the subject's

2015 tax bill as additional evidence. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$73,781.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,030. The subject's assessment reflects a market value of \$285,290 or \$71.00 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 information on three comparable sales that were located from .09 to .36 of a mile from the subject property. The comparables were very similar to the subject in location, story height, exterior construction, age and most features. The sales occurred in July 2015 and February 2016 for prices ranging from \$276,000 to \$327,500 or from \$68.69 to \$81.51 per square feet of living area, including land.

As to the appellant's evidence, the board of review argued that the subject's two-year-old sale no longer reflects the market in the subject's neighborhood.

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.

As an initial matter, the Board finds the appellant's request to have the 2014 decision from the Property Tax Appeal Board be rolled over to the 2015 year is not appropriate. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should not be carried forward to the subsequent year.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2014 assessment. However, the 2015 assessment year is the beginning of a general assessment period in Kane County, and therefore is in a different general assessment period. For this reason

the Property Tax Appeal Board finds that the Board's prior year's decision should not remain in effect based on a rollover.

The Board finds the best evidence of market value in the record to be the three comparable sales submitted by the board of review. These comparables were very similar to the subject in location, style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$68.69 to \$81.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$71.00 per square foot of living area, including land, which is within the range established by the only comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur as proximate in time to the assessment date at issue than did the board of review's comparables. Based on this record the Board finds the subject's assessment is reflective of market value 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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COUNTY

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