



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

APPELLANT: Donald Miller
DOCKET NO.: 16-01230.001-R-1
PARCEL NO.: 06-23-182-028

The parties of record before the Property Tax Appeal Board are Donald Miller, 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: \$5,519
IMPR.: \$12,481
TOTAL: \$18,000

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 2016 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 one-story dwelling of frame construction with 520 square feet of living area. The dwelling was constructed in 1930. Features of the home include a slab foundation and a detached 240-square foot garage. The property has a 5,227-square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales located from .55 of a mile to 2.09 miles from the subject property. The comparables are described as one-story dwellings of frame construction ranging in size from 479 to 1,020 square feet of living area. The dwellings were constructed from 1875 to 1930. Four comparables have a basement with one having a finished area. One comparable has central air conditioning, and all comparables have a garage ranging in size from 255 to 410 square feet of building area. The comparables have sites ranging in size from 1,598 to 8,580 square feet of land area. The comparables sold from March 2014 to August 2015 for prices ranging from \$20,000 to \$35,000 or from \$26.04 to \$63.25 per square foot of living area,

including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$18,000 was disclosed. The subject's assessment reflects a market value of \$54,103 or \$104.04 per square foot of living area, including land, when applying the 2016 three-year average median level of assessment for Kane County of 33.27% as determined by the Illinois Department of Revenue.

The board of review presented information on five comparable sales located within .74 of a mile from the subject property. The comparables are improved with one-story dwellings of frame construction ranging in size from 554 to 750 square feet of living area. The dwellings were constructed from 1900 to 1940. Features of the comparables include full basements, with four having finished basements. The dwellings also feature central air conditioning and four have garages ranging in size from 216 to 324 square feet of building area. The comparables have sites ranging in size from 4,320 to 10,940 square feet of land area. The comparables sold from September 2014 to January 2016 for prices ranging from \$83,000 to \$109,900 or from \$129.60 to \$154.32 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant filed a rebuttal arguing the dissimilarities between the board of review comparables and the subject property. The appellant also requested that the Property Tax Appeal Board carry forward its prior year's assessment based on the decision issued under Docket Number 15-01048.001-R-1.

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 for the Board's consideration a total of ten suggested sale comparables with various degrees of similarity to the subject property. The Board gave less weight to appellant's comparables #2 and #3 along with board of review comparables #2, #3, #4 and #5 due to their 2014 sale dates being too remote in time and thus less indicative of market value as of the subject's assessment date of January 1, 2016. The Board gave less weight to appellant's comparables #4 and #5 due to their larger dwelling size when compared to the subject.

The Board finds the appellant's comparable #1 along with board of review comparable #1 to be the most similar when compared to the subject in location, land area, dwelling size, style, exterior construction, age and most features. These comparables have superior full, finished basements unlike the subject and therefore require a downward adjustment. The board of review comparable #1 lacks a garage, which is inferior to the subject and requires an upward adjustment. These properties sold between August 2015 and January 2016 for divergent prices

of \$20,000 and \$90,200 or \$26.04 and 129.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$54,103 or \$104.04 per square foot of living area, including land, which is supported by the most similar comparable sales in this record. Based on this evidence, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified.

The appellant also requested the Property Tax Appeal Board carry forward its prior year's decision issued under Docket Number 15-01048.001-R-1. In that appeal, the Board lowered the subject's assessment to \$13,380. The Board finds the appellant's argument is based upon a contention of law. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case shall be the preponderance of the evidence. (5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

Section 16-185 of the Property Tax Code provides in relevant 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**, (Emphasis Added) 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. (35 ILCS 200/16-185)

Based on this statutory language, the Board finds its decision for the 2015 tax year shall not be carried forward to the subsequent tax year. The Board finds that the appellant offered no evidence that the subject property was owner occupied on the assessment date of January 1, 2016. In addition, the appellant's mailing address on the Residential Appeal form is different from the subject address. Therefore, the Board finds that their 2015 decision should not be carried forward to the subsequent tax year. Therefore, no change in the subject's assessment is warranted as a matter of law.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: March 19, 2019



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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