



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

APPELLANT: Timothy Maurer & Carmela Cristoforo  
DOCKET NO.: 16-01261.001-R-1  
PARCEL NO.: 15-21-258-011

The parties of record before the Property Tax Appeal Board are Timothy Maurer & Carmela Cristoforo, 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:** \$7,103  
**IMPR.:** \$64,214  
**TOTAL:** \$71,317

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a 2015 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 an owner occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-00283.001-R-1. The property is located in Aurora, Aurora Township, Kane County.

In the appeal under Docket Number 15-00283.001-R-1, the Property Tax Appeal Board rendered a decision pursuant to a proposed reduced assessment by the Kane County Board of Review which the appellants accepted resulting in a lowering of the assessment of the subject property to \$61,327 based on the agreement of the parties. The appellants base this appeal on a contention of law and asserted that the subject property is owner occupied such that, in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the 2015 assessment determination of the Property Tax Appeal Board should be carried forward to tax year 2016 as both 2015 and 2016 are in the same general assessment cycle in Kane County. (See 35 ILCS 200/9-215).

Thus, the appellants requested a reduction in the subject's assessment to \$61,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,326.

In response to the appeal, the board of review indicated that it would "request the prior year's PTAB [Property Tax Appeal Board] ruling be carried forward pursuant [*sic*] to Section 16-185 of the Property Tax Code subject to equalization (1.1629% factor for 2016)."

Based on this argument, the board of review requested the subject's assessment be reduced to \$71,317.

The appellants were informed of this proposed assessment agreement for tax year 2016 and noted the proposal was higher than was requested in the instant appeal for 2016. In further support, the appellants cited Section 16-185 and referred to the fact that the dwelling is owner occupied and that the tax year is in the same general assessment period. (35 ILCS 200/16-185). Therefore, the appellants rejected the proposed assessment.

### Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-00283.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$61,327 based on the agreement of the parties.

The appellants' 2016 appeal is based upon a contention of law with citation to a single provision of the Code. The appellants relied upon Section 16-185 of the Code (35 ILCS 200/16-185) which provides in pertinent 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. [Emphasis added.]

The board of review did not dispute that the subject property is an owner occupied dwelling. The board of review also reported that for tax year 2016 Aurora Township, where the subject property is located, had an equalization factor of 1.1629%.

The Property Tax Appeal Board takes notice of its 2015 decision in Docket No. 15-00283.001-R-1 reducing the subject's 2015 assessment to \$61,327. The record further indicates that the subject property is an owner occupied dwelling and that the 2015 and the 2016 tax years are

within the same general assessment period. The record further disclosed that in the 2016 tax year there was an equalization factor of 1.1629 applied to the assessments of non-farm properties located in Aurora Township. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2015 tax year or the decision of the Property Tax Appeal Board for the 2015 tax year was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Property Tax Appeal Board's decision for the 2015 tax year plus the application of the township equalization factor of 1.1629.

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



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: February 20, 2018



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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