



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

APPELLANT: Azher Mustafa
DOCKET NO.: 16-01428.001-R-1
PARCEL NO.: 03-13-253-010

The parties of record before the Property Tax Appeal Board are Azher Mustafa, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$8,787
IMPR.: \$30,963
TOTAL: \$39,750

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 is improved with a split-level dwelling of frame construction containing 1,628 square feet of above ground living area. The dwelling was constructed in 1959. Features of the home include a garage with 280 square feet of building area. The dwelling also has partially finished lower level. The property has a 6,000 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on January 30, 2015 for a price of \$72,500. The appellant failed to complete Section IV – Recent Sale Data of the appeal. The appellant submitted a copy of the settlement statement disclosing that a real estate broker's commission was split between two brokers. The appellant also submitted the Multiple Listing Sheet disclosing the listing history of the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$39,750 was disclosed. The subject's assessment reflects a market value of \$119,477 or \$73.39 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.

In support of the assessment the board of review submitted information on seven comparable sales improved with split-level dwellings of frame construction with each having 1,628 square feet of above ground living area. The dwellings were constructed from 1959 to 1969. The comparables were located from .01 to .60 of a mile from the subject property. Six comparables feature central air conditioning and all have garages ranging in size from 308 to 440 square feet of building area. The comparables have sites ranging in size from 6,000 to 7,840 square feet of land area. The comparables sold from May 2014 to May 2015 for prices ranging from \$140,000 to \$151,000 or from \$86.00 to \$92.75 per square foot of above ground living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

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 no reduction in the subject's assessment is warranted.

The Board gave less weight to the subject's sale price due to the sale occurring twelve months prior to the subject's January 1, 2016 assessment date and thus less indicative of market value. The appellant also failed to provide details of the sale in Section IV of the Residential Appeal form and likewise failed to provide information on the condition of the property on January 1, 2016, the subject's assessment date. Additionally, the subject's sale was a result of foreclosure, which calls into question the arm's-length nature of the transaction. The Board gave less weight to board of review comparables #2, #4, and #6 based on their sale dates in either May 2014 or November 2014 being too distant from the subject's January 1, 2016 assessment date. The Board finds the best evidence of market value in the record to be the board of review comparable sales #1, #3, #5 and #7. These comparables were similar to the subject in location, size, style, exterior construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold for prices ranging from \$140,000 to \$151,000 or from \$86.00 to \$92.75 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$119,477 or \$73.39 per square foot of above ground living area, including land, which falls below the range established by the best comparable sales in this record. Based on this analysis, the Board finds the appellant failed to

demonstrate the subject property was overvalued by a preponderance of the most credible market value evidence contained in the record. Therefore, no 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. 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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