



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

APPELLANT: Miroslaw Sikorski
DOCKET NO.: 16-01430.001-R-1
PARCEL NO.: 06-24-280-016

The parties of record before the Property Tax Appeal Board are Miroslaw Sikorski, 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: \$7,675
IMPR.: \$21,282
TOTAL: \$28,957

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 1,132 square feet of living area. The dwelling was constructed in 1938. Features of the home include a partial basement, two bedrooms, one bathroom and a two-car attached garage. The property has a 6,907 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 evidence disclosing the subject property was purchased on February 12, 2016, for a price of \$44,100 or \$38.96 per square foot of living area, including land. To document the purchase the appellant submitted page 1 of 4 of the PTAX-203 Illinois Real Estate Transfer Declaration, which indicated the property had been advertised for sale. The appellant also submitted a copy of the Settlement Statement disclosing the seller was the Secretary of Housing and Urban Development. The settlement statement disclosed that real estate brokers fees were

paid. The appellant also submitted a copy of the Multiple Listing Service (MLS) listing sheet of the subject property and a copy of the Listing and History Report. The listing reported the property was REO/Lender Owned. The original listing price was \$41,200 and the property sold for \$44,100 after being on the market for 18 days. 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" disclosing the total assessment for the subject of \$28,957. The subject's assessment reflects a market value of \$87,036 or \$76.89 per square foot of living area, land included, when using 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 its contention of the correct assessment the board of review submitted information on six comparable sales provided by the township assessor that were improved with one-story dwellings of frame construction that ranged in size from 1,048 to 1,208 square feet of living area. The dwellings were constructed from 1920 to 1952. Five comparables have basements with four being finished. Four comparables have central air conditioning, one comparable has two bedrooms, five comparables have three bedrooms, two comparables have attached garages with 704 and 294 square feet of building area, and three comparables have detached garages ranging in size from 234 to 528 square feet of building area. Each comparable is located in Elgin within .64 miles from the subject property and have sites ranging in size from 3,690 to 8,712 square feet of land area. The sales occurred from October 2013 to August 2015 for prices ranging from \$99,000 to \$122,500 or from \$93.66 to \$115.13 per square foot of living area, including land.

The board of review also submitted a letter from the township assessor noting the subject property sold as a foreclosure and the appellant constructed a two-car attached garage and a new concrete driveway after the purchase. The board of review also provided a copy of the subject's property record card disclosing the property was subject to a court-ordered sale and sold for a price of \$88,523 and transferred via a warranty deed in January 2015. The property record card also reported the subject property sold as a foreclosure in February 2016 for a price of \$44,100 and transferred via a specialty warranty deed.

Based on this record the board of review believed the subject property was assessed fairly.

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 appellant contends the subject's assessment should be reduced to reflect the purchase price of \$44,100 or \$38.96 per square foot of living area, including land. The evidence disclosed the subject property was the subject matter of a court ordered Sheriff's Sale in January 2015. The property subsequently sold in February 2016 for a price of \$44,100 as a foreclosure with the

seller being the Secretary of Housing and Urban Development. Although the property was listed on the open market and the parties were not related, the Property Tax Appeal Board finds the purchase price is not indicative of fair cash value. The board of review provided six comparable sales that had varying degrees of similarity to the subject property. These properties sold from October 2013 to August 2015 for prices ranging from \$99,000 to \$122,500 or from \$93.66 to \$115.13 per square foot of living area, including land. Board of review comparable #1 sold most proximate in time to the assessment date for a price of \$115,584 or \$106.04 per square foot of living area, including land. These sales demonstrate the subject's purchase price is not reflective of fair cash value.

The subject's assessment reflects a market value of \$87,036 or \$76.89 per square foot of living area, including land, which is below the range established by the comparable sales presented by the board of review. After considering the February 2016 sale of the subject property and the comparable sales provided by the board of review, the Property Tax Appeal Board finds the subject's assessment as established by the board of review is correct 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(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



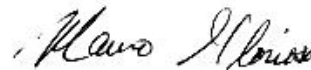
Member

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: May 21, 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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APPELLANT

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COUNTY

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