



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

APPELLANT: Paul Guski
DOCKET NO.: 16-01433.001-R-1
PARCEL NO.: 09-13-477-006

The parties of record before the Property Tax Appeal Board are Paul Guski, 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: \$60,648
IMPR.: \$97,670
TOTAL: \$158,318

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 one-story dwelling of brick and frame construction with 3,661 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a three-car attached garage. The property has a 21,490 square foot site and is located in St. Charles, St. Charles 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 May 15, 2015 for a price of \$405,000. To document the transaction the appellant submitted a copy of the settlement statement, a copy of the Multiple Listing Service Listing (MLS) listing sheet for the subject property and a copy of the Listing & Property History Report for the subject property. The property was initially listed for sale beginning in July 2014 for a price of \$525,000 and

ultimately sold for a price of \$405,000 after being exposed to the market for a total of 240 days. The listing noted the property was an estate sale being sold as is. 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" disclosing the total assessment for the subject of \$158,318. The subject's assessment reflects a market value of \$475,858 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.

The board of review provided a statement from the St. Charles Township Assessor explaining the subject property was purchased through an estate sale for a price of \$405,000 and provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration and a copy of the MLS listing documenting the transaction. The assessor explained that at the time of the sale the home was vacant and had a dated kitchen, bathrooms and flooring. In 2015, following the purchase, building permits were taken out by the appellant in the amount of \$70,000 to remodel the interior of the home. Copies of the building permits were submitted by the board of review in support of this statement. Both the board of review and the assessor indicated that the subject's assessment was reduced by the board of review from \$185,713 to \$158,318, to reflect the purchase price plus the \$70,000 permits.

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 Board finds the record demonstrates the subject property sold in May 2015 for a price of \$405,000. The evidence provided demonstrates the sale had the elements of an arm's length transaction. However, following the purchase building permits totaling \$70,000 to remodel the interior were taken out by the appellant. The subject's assessment reflects a market value of \$475,858, which is supported by the purchase price plus the permits. Based on this record the Board finds 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: June 18, 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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