



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

APPELLANT: Bart A. & Linda J. Biesecker
DOCKET NO.: 16-01480.001-R-1
PARCEL NO.: 12-03-480-010

The parties of record before the Property Tax Appeal Board are Bart A. & Linda J. Biesecker, the appellants, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$30,140
IMPR.: \$81,623
TOTAL: \$111,763

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1.5-story dwelling of frame construction with 1,697 square feet of living area. The dwelling was constructed in 1908. Features of the property include a full unfinished basement, a fireplace and a two-car detached garage. The property has a 7,000 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on January 23, 2015 for a price of \$319,000. The appellants completed Section IV – Recent Sale Data of the appeal identifying the seller as John F. Amos and the Estate of Lynn A. Amos and indicated the parties were not related. The appellants further indicated the property had been advertised for sale in the multiple listing service for five months. The appellants provided a copy of the Multiple Listing Service (MLS) listing of the subject property, a copy of the warranty deed transferring the

subject property, and a copy of the Zestimate Details for the subject property to document the transaction. The appellants also provided a copy of the online edition of the subject's property record card. The appellants further referenced on the appeal that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the 2015 tax under Docket No. 15-01095.001-R-1. In that appeal the Property Tax Appeal Board reduced the assessment of the subject property to \$106,259 based on the purchase price and the application of the 2015 three-year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue. Based on this evidence, the appellants requested the subject's assessment be reduced to \$106,323 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 \$111,830. The subject's assessment reflects a market value of \$336,129 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 asserted the assessment of the subject property was product of multiplying the subject's purchase price of \$319,000 by the 2016 township equalization factor of 1.0518 multiplied by the statutory level of assessment of 33.33%. The board of review contends the subject's assessment as established by the Property Tax Appeal Board in the 2015 appeal of \$106,323 should be carried forward subject to equalization.

The board of review reported on its "Notes on Appeal" that 2015 was the first year of the general assessment cycle.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a slight reduction in the subject's assessment is warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in 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.

Pursuant to section 16-185 of the Property Tax Code, the Board finds that the assessment as established for the 2015 tax year by the decision of the Property Tax Appeal Board should be

carried forward to the 2016 tax year subject only to the township equalization factor applied to the 2016 assessments. The Board further finds that the subject property was the subject matter of an appeal for the 2015 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$106,259. No party contested that subject property is owner occupied, which is supported by the name and address on online edition of the subject's property record card provided by the appellant. The record further disclosed that the 2015 and 2016 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's 2015 assessment was based. The record also disclosed that an equalization factor of 1.0518 was applied in Geneva Township for tax year 2016. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established by the Board for the 2015 tax year multiplied by the township equalization factor of 1.0518.

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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