



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

APPELLANT: Thomas Micun
DOCKET NO.: 16-01496.001-R-1
PARCEL NO.: 06-22-128-005

The parties of record before the Property Tax Appeal Board are Thomas Micun, the appellant, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry; 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: \$20,614
IMPR.: \$99,987
TOTAL: \$120,601

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal directly to the Property Tax Appeal board from a prior year's decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two-story six-unit residential apartment building of brick construction with 4,760 square feet of building area. The building was constructed in 1965. Features of the building include six two-bedroom and one bathroom apartments. The property has a 9,583 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends overvaluation and a contention of law as the bases of the appeal. In support of these arguments the appellant submitted information on six comparable sales with varying degrees of similarity to the subject. The comparables sold from April 2014 to April 2017 for prices ranging from \$150,000 to \$285,000 or from \$26.35 to \$64.74 per square foot of building area.¹ The appellant also reported the subject was purchased on April 7, 2014 for a price of \$317,000 and submitted a copy of the PTAX-203 Illinois Real Estate Transfer

¹ The per square foot sale price for comparable #4 was not disclosed.

Declaration sheet in support thereof. Further, the appellant argued as a contention of law that based on the subject receiving a reduction by the Property Tax Appeal Board in its assessment for 2015 (Docket 2015-01294.001-R-1) the subject was entitled to a reduction in 2016 based on Section 16-185 of the Property Tax Code.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,575. The subject's assessment reflects a market value of \$395,476 or \$86.08 per square foot of building 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 five comparable sales with varying degrees of similarity to the subject. The comparables sold from December 2014 to July 2016 for prices ranging from \$325,000 to \$430,000 or from \$67.19 to \$116.54 per square foot of building area, including land.

The appellant filed rebuttal argument stating Section 16-185 of the Code applies to the subject and that board of review sale #5 was not advertised on the open market.

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 best evidence of market value to be board of review comparable sales #2 through #4. These most similar comparables sold for prices ranging from \$80.05 to \$116.54 per square foot of building area, including land. The subject's assessment reflects a market value of \$86.08 per square foot of building area, land included, which is within the range established by the best comparable sales in this record. Less weight was given the appellant's comparables and board of review comparable #1 and #5 based on their dissimilar age and/or size when compared to the subject or for being an unadvertised sale. Less weight was also given the subject's purchase in 2014 as this sale is too remote in time to establish market value as of January 1, 2016 when comparable sales more proximate to the assessment date in question are presented.

The appellant also requested a "rollover" based on Section 16-185 of the Property Tax Code. Section 16-185 of the Property Tax Code states in relevant 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

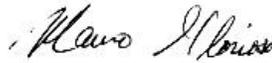
on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185 (Emphasis Added).

The Board finds the record depicts appellant's counsel initially filed the appeal on behalf of "T & G Rental Properties, Inc." and subsequently amended the appeal to reflect the appellant's name. The Board further finds Section 16-185 of the Property Tax Code applies to a residence occupied by the owner, not a two-story six-unit apartment dwelling, in which the taxpayer may or may not reside. Further, the record does not contain a statement from appellant's counsel that the subject is an owner occupied residence. Moreover, the PTAX-203 Illinois Real Estate Transfer Declaration sheet submitted by appellant's counsel depicts in question #6 that the subject property is not the buyer's principal place of residence, which further calls into question if the subject property is owner occupied as required under Section 16-185 of the Property Tax Code.

Based on this evidence 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: September 18, 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

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