



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

APPELLANT: Richard Myers
DOCKET NO.: 16-01513.001-R-1
PARCEL NO.: 06-03-328-009

The parties of record before the Property Tax Appeal Board are Richard Myers, the appellant, by attorney Jerri K. Bush of the Law Office of Jerri K. Bush 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 **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: \$15,319
IMPR.: \$38,460
TOTAL: \$53,779

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 duplex of frame construction with 1,772 square feet of living area. The duplex was constructed in 1971. Features of the property include a full basement, central air conditioning, and a two-car attached garage with 460 square feet of building area. The property has a 9,720 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales improved with one-story duplexes that range in size from 1,525 to 2,150 square feet of living area of frame or brick exterior construction that were built from 1950 to 1973. Each comparable has a full basement, central air conditioning and an attached or detached garage ranging in size from 405 to 528 square feet of building area. The comparables sold from February 2015 to May 2016 for prices ranging from

\$118,000 to \$167,499 or from \$54.88 to \$103.14 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$46,909.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$53,779. The subject's assessment reflects a market value of \$161,644 or \$91.22 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 four comparable sales improved with one-story duplexes ranging in size from 1,582 to 2,222 square feet of living area. The comparables were constructed in 1967 and 1980. Each comparable has a full basement with two having finished area, three comparables have central air conditioning and one comparable has a fireplace. Each comparable has an attached garage with either 506 or 556 square feet of building area and comparable #3 has an additional detached garage with 240 square feet of building area. These properties sold from September 2013 to July 2015 for prices ranging from \$142,000 to \$230,000 or from \$81.91 to \$121.37 per square foot of living area, including land.

The board of review submitted a memorandum from the Elgin Township Assessor's Office critiquing the appellant's sales asserting that sale #1 was a cash sale that sold in 14 days; sale #2 was an estate sale that sold for cash in 4 days; sale #3 was a foreclosure; sale #4 was a foreclosure; sale #5 was a foreclosure; and sale #6 was improved with a two-story building.

The board of review requested the assessment be confirmed.

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 record contains ten sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #4 due to differences from the subject in age. The Board gives less weight to board of review sales #2 and #4 due to the sales occurring more than 22 months prior to the assessment date at issue and less likely to be reflective of the subject's market value than those sales that occurred more proximate in time to the assessment date. The Board gave less weight to board of review sale #3 due to its finished basement area and the additional detached garage. The Board further finds that there was no support or evidence provided by the board of review to corroborate the assessor's statement that appellant's comparable #6 was a two-story structure. The appellant provided a printout describing comparable #6 as a one-story duplex.

The best sales in the record, appellant's comparables #1, #2, #3, #5 and #6 as well as board of review sale #1, sold from September 2014 to May 2016 for prices ranging from \$135,300 to \$182,000 or from \$74.35 to \$103.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$161,644 or \$91.22 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property 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: 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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