



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

APPELLANT: Richard Myers
DOCKET NO.: 16-01514.001-R-1
PARCEL NO.: 06-14-477-004

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: \$9,075
IMPR.: \$35,168
TOTAL: \$44,243

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 with a finished attic of frame construction with 1,395 square feet of living area. The dwelling was constructed in 1925. Features of the home include a full unfinished basement, central air conditioning, and a detached garage with 600 square feet of building area. The property has a 7,953 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 five comparable sales improved with one-story dwellings with finished attics of frame or brick exterior construction that range in size from 1,168 to 1,599 square feet of living area. The dwellings were built from 1918 to 1941. Each home has a basement with two being finished, four comparables have central air conditioning, and each comparable has a garage ranging in size from 171 to 400 square feet of building area. The

comparables have sites ranging in size from 3,300 to 9,500 square feet of land area. The sales occurred from July 2015 to May 2016 for prices ranging from \$72,000 to \$140,000 or from \$46.42 to \$87.55 per square foot of living area, including land. The appellant also indicated that the subject property was purchased in 2014 for a price of \$156,500. Based on this evidence the appellant requested the subject's assessment be reduced to \$31,417.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,243. The subject's assessment reflects a market value of \$132,982 or \$95.33 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 a copy of the subject's property record card and a copy of the Multiple Listing Service (MLS) listing of the subject property disclosing the subject property was purchased on July 28, 2014 for a price of \$156,500 and transferred by a warranty deed. The MLS listing sheet described the subject property as being recently rehabilitated.

The board of review also submitted a memorandum from the Elgin Township Assessor's office asserting that appellant's sales #1 through #3 were foreclosures that sold in "as is" condition, comparable #4 needed work at the time of sale according to the MLS, and comparable #5 was overexposed.

The board of review requested the subject's assessment be increased to reflect the July 2014 purchase price of \$156,600.

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 evidence submitted by the parties disclosed the subject property was purchased in July 2014 for a price of \$156,500 or \$112.19 per square foot of living area, land included. The subject's assessment reflects a market value of \$132,982 or \$95.33 per square foot of living area, including land, which is below the property's purchase price. The appellant provided five comparable sales, however, the board of review questioned the arm's length nature of the sales and the condition of the properties. The appellant did not respond to the fact the subject sold or to the condition issue raised by the board of review. After considering the sale of the subject property and the comparable sales provided by the appellant, the Property Tax Appeal Board finds the assessment of the subject property as established by the board of review is correct and a change 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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