



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

APPELLANT: Richard Myers
DOCKET NO.: 16-01516.001-R-1
PARCEL NO.: 03-22-206-008

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: \$17,214
IMPR.: \$32,620
TOTAL: \$49,834

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 1,530 square feet of living area. The duplex was constructed in 1957. Features of the property include a full basement and a two-car detached garage. The property has a 6,098 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two, one-story duplexes and two, two-story duplexes of brick or frame exterior construction ranging in size from 1,820 to 2,640 square feet of living area. The dwellings were constructed from 1961 to 1986. Each comparable has a basement, three comparables have central air conditioning, one comparable has a fireplace and each comparable has a two-car attached or detached garage. These properties sold from November 2015 to December 2016 for prices ranging from \$106,889

to \$231,000 or from \$40.95 to \$108.24 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$36,962.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,834. The subject's assessment reflects a market value of \$149,787 or \$97.90 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 the same four comparable sales used by the appellant. A statement from the township assessor submitted by the board of review explained these four sales were the only sales of duplexes that occurred in the township in 2015 and 2016. The assessor also stated that sale #3 was sold by a financial institution and transferred using a special warranty deed. The assessor indicated the market value reflected by the subject's assessment is within the range established by the remaining comparables on a square foot basis. 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 the same four comparable sales submitted by the parties. The Board gives little weight to comparables #3 and #4 submitted by the parties as these properties are improved with duplexes of a different style than the subject building and significantly larger than the subject property. Additionally, sale #3 was sold by a financial institution and the price is an outlier when compared to the other sales in the record. The Board finds the best evidence of market value to be comparable sales #1 and #2 submitted by the parties as each is improved with a one-story duplex, similar to the subject in design but larger than the subject duplex and with central air conditioning that the subject improvement does not have. These comparables sold for prices of \$197,000 and \$210,000 or for \$108.24 and \$92.59 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$149,787 or \$97.90 per square foot of living area, including land, which is below the overall price range but between the prices of the best comparables on a square foot basis. The subject's lower overall market value reflected by its assessment in contrast to the two best sales is justified based on the subject's smaller building size. The Board finds these sales support the subject's assessment. In conclusion the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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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