



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

APPELLANT: Urooj Jafri
DOCKET NO.: 16-01601.001-R-1
PARCEL NO.: 06-18-428-005

The parties of record before the Property Tax Appeal Board are Urooj Jafri, the appellant, by attorney Arnold G. Siegel of Siegel & Callahan, P.C. 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: \$23,046
IMPR.: \$75,240
TOTAL: \$98,286

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 part one-story and part two-story dwelling of frame construction with 3,134 square feet of living area. The dwelling was constructed in 2004. Features of the home include a partial basement, central air conditioning, one fireplace, an integral garage with 639 square feet of building area and an open frame porch with 114 square feet of building area. The property has an 8,250 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on November 14, 2014, for a price of \$270,000. The sellers were identified as David and Stacey Nicholson and the appellant indicated the parties were not related. The appellant also indicated the property was sold through a Realtor, had been advertised for sale in the Multiple Listing Service (MLS) and had been on

the market for three months. To document the transaction the appellant submitted a copy of the real estate contract, a copy of the settlement statement, and a copy of the warranty deed. Based on this evidence, the appellant requested a reduction in the subject's assessment 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 \$98,286. The subject's assessment reflects a market value of \$295,419 or \$94.26 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 eight comparable sales identified by the township assessor. The comparables are improved with part one-story and part two-story dwellings of frame construction that range in size from 2,905 to 3,074 square feet of living area and were built from 2004 to 2008. Each comparable has a basement with four having recreation rooms, each comparable has central air conditioning, four comparables have a fireplace and each comparable has an attached garage ranging in size from 490 to 543 square feet of building area. The comparables were located within 1.18 miles from the subject property with sites that range in size from 8,250 to 10,875 square feet of land area. The sales occurred from October 2013 to December 2015 for prices ranging from \$293,750 to \$342,000 or from \$96.44 to \$117.73 per square foot of living area inclusive of the land.

The board of review stated the subject property sold in 2014 as a short sale and provided a copy of the subject's MLS listing to support this statement. The board of review contends the more recent sales show the subject's assessment is fair and equitable. The board of review requested confirmation of the assessment.

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 in the record to be the comparable sales #1, #2, and #5 through #8 submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue from July 2015 to December 2015 for prices ranging from \$293,750 to \$317,500 or from \$96.44 to \$106.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$295,419 or \$94.26 per square foot of living area, including land, which is within the overall price range but below the range established by the best comparable sales in this record on a square foot basis. The Board gives little weight to board of review sales #3 and #4 as they both sold in October 2013, not proximate in time to the assessment date at issue. The Board gives little weight to the subject's sale due to the fact the transaction did not occur as proximate in time to the assessment date at

issue as did the best sales provided by the board of review. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct.

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: July 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Urooj Jafri, by attorney:
Arnold G. Siegel
Siegel & Callahan, P.C.
20 North Clark Street
Suite 2200
Chicago, IL 60602

COUNTY

Kane County Board of Review
Kane County Government Center
719 Batavia Ave., Bldg. C, 3rd Fl.
Geneva, IL 60134