



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

APPELLANT: Robert J. Anthes
DOCKET NO.: 16-01623.001-R-1
PARCEL NO.: 09-23-327-081

The parties of record before the Property Tax Appeal Board are Robert J. Anthes, the appellant, by Jessica Hill-Magiera Attorney at Law in Lake Zurich; and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$22,743
IMPR.: \$42,134
TOTAL: \$64,877

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 two-story townhouse of frame exterior construction with 2,242 square feet of living area.¹ The dwelling was constructed in 1987. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 528 square foot garage. The property has a 3,528 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant's counsel submitted evidence disclosing the subject property was purchased on May 29, 2015 for a price of \$195,000. The appellant partially completed Section IV - Recent Sale Data of the appeal petition reporting that the subject property was purchased from the owners of record who were Leslie J. Laydon, Jr. and Marilyn Laydon as reported in the Settlement Statement submitted by

¹ Appellant's counsel failed to complete Section III – Description of Property: descriptive data has been drawn from the property record card evidence provided by the board of review.

the appellant. Also, the parties to the transaction were not related and the property was advertised by sign, internet and/or auction. A partial copy of the Settlement Statement similarly reflects the purchase price and date of sale. Additionally, the PTAX-203 Real Estate Transfer Declaration submitted by the appellant disclosed the property was advertised for sale. The appellant's attorney also submitted a brief in support of the appeal. 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 \$88,104. The subject's assessment reflects a market value of \$264,815 or \$118.12 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 memorandum from the St. Charles Township Assessor that was dated October 17, 2016 and addressed to the Kane County Board of Review seeking confirmation of the assessment of the subject property as published. The assessor's memorandum incorrectly asserted the appellant has not submitted any evidence. In the memorandum, the assessor stated, the "complainant has not provided any sales or other data to support a different value conclusion."

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same subdivision as the subject property. The comparables were improved with two-story townhouses of frame exterior construction ranging in size from 2,035 to 2,221 square feet of living area. The dwellings were constructed in 1976 and 1977. The comparables each have basements, three of which have finished area. The comparables have central air conditioning, a fireplace and a garage ranging in size from 462 to 528 square feet of building area. The comparables have sites ranging in size from 2,570 to 5,532 square feet of land area. These properties sold from June 2014 to June 2015 for prices ranging from \$248,000 to \$279,000 or from \$112.55 to \$133.43 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel contends the board of review evidence is not responsive nor relevant to the basis of the appeal.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in May 2015 for a price of \$195,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale

Data of the appeal disclosing the parties to the transaction were not related, the property had been advertised on the open market by sign, internet and/or auction. In further support of the transaction, the appellant submitted copies of the Settlement Statement and PTAX-203 Real Estate Transfer Declaration. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. In addition, the Board has given little weight to the comparables sales submitted by the board of review. These sales fail to overcome the apparent arm's-length nature of the sale transaction of the subject property. The Board also finds the subject's purchase price of \$195,000 is below the market value reflected by the assessment of \$264,815. Based on this record the Board finds the subject property had a market value of \$195,000 as of January 1, 2016. Since market value has been determined the 2016 three-year average median level of assessment for Kane County of 33.27% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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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