



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

APPELLANT: Scott Chang, Greenland Housing LLC  
DOCKET NO.: 16-01627.001-R-1  
PARCEL NO.: 03-15-330-003

The parties of record before the Property Tax Appeal Board are Scott Chang, Greenland Housing LLC, 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:** \$17,539  
**IMPR.:** \$4,087  
**TOTAL:** \$21,626

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 dwelling of frame exterior construction with 2,444 square feet of living area.<sup>1</sup> The dwelling was constructed in 1924. Features of the home include a basement, central air conditioning, a fireplace and a 440 square foot garage. The property has a 6,970 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant partially completed Section IV of the residential appeal petition disclosing the subject property was purchased on August 1, 2015 for a price of \$65,000. The appellant's counsel reported that the subject property was purchased from the owner of record which was US Bank National Association as reported in the Settlement Statement submitted by the appellant. Also, the parties

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<sup>1</sup> 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.

to the transaction were not related and the property was advertised by a sign, internet and/or auction. The appellant did not disclose how long the subject property was advertised for sale. Additionally, the PTAX-203 Real Estate Transfer Declaration disclosed the sale was a Bank REO (real estate owned) transaction and that it was advertised for sale. A copy of the Settlement Statement reflects the purchase price, date of sale and the distribution of broker's fees to one entity and a referral fee to one entity. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,414. The subject's assessment reflects a market value of \$160,547 or \$65.69 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 response to the appellant's appeal, the board of review submitted information provided by the Dundee Township Assessor. The assessor noted they were unable to verify if the subject was advertised for sale on the internet. The assessor reported the subject property is a rental property, no rental information was provided by the appellant.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .58 of a mile from the subject property. The comparable properties consist of a one-story, a raised ranch and a part two-story and a part one-story dwelling of frame exterior construction ranging in size from 2,160 to 2,504 square feet of living area. The dwellings were built from 1906 to 1977. The comparables each have basements and garages ranging in size from 480 to 2,070 square feet of building area. Additionally, two comparables have central air conditioning and two comparables have one or two fireplaces. The comparables have sites ranging in size from 6,970 to 58,370. The comparables sold in January or July 2015 for prices ranging from \$159,900 to \$337,250 or from \$74.03 to \$141.46 per square foot of living area, including land.

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's counsel 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 August 2015 for a price of \$65,000. 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 a copy of the settlement statement. 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. The Board also finds the board of review comparable sales were either dissimilar in age or had significantly larger site sizes when compared to the subject property. The Board finds the purchase price is below the market value reflected by the assessment. Based on this record the Board finds the subject property had a market value of \$65,000 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.

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Chairman



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Member

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Member



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Member

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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



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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

Scott Chang Greenland Housing LLC, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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