



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

APPELLANT: John Scott
DOCKET NO.: 16-01629.001-R-1
PARCEL NO.: 14-24-278-008

The parties of record before the Property Tax Appeal Board are John Scott, 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 **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: \$18,088
IMPR.: \$57,862
TOTAL: \$75,950

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 2,374 square feet of living area.¹ The dwelling was constructed in 1977. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 562 square foot garage. The property has a 10,125 square foot site and is located in Aurora, Sugar Grove 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 March 4, 2015 for a price of \$152,000. The appellant partially completed Section IV–Recent Sale Data of the appeal petition reporting that the subject property was purchased from the owner of record which was Phillip E. Talbot as reported in the PTAX-203 Illinois Real Estate Transfer Declaration

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.

associated with the sale submitted by the appellant. Also, the parties to the transaction were not related and the property was sold by the owner and advertised by sign, internet and/or auction. The appellant did not disclose how long the property was advertised for sale. Additionally, the PTAX-203 Real Estate Transfer Declaration disclosed the sale was a fulfillment of a 2014 installment contract. The appellant submitted a copy of the Contract for Deed associated with the transaction of the subject property, however the contract does not disclose the date of the contract and lacks signatures of the parties to the transaction. 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 \$75,950. The subject's assessment reflects a market value of \$228,284 or \$96.16 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 two grid analyses, one with five equity comparables and one with five sales comparables. The equity data will not be addressed further since it is unresponsive to the appellant's overvaluation appeal.

The board of review submitted five comparable sales located within .20 of a mile from the subject property. The comparables were improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,142 to 2,692 square feet of living area. The dwellings were constructed from 1971 to 1979. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 582 square feet of building area. The comparables have sites ranging in size from 12,197 to 16,553 square feet of land area. These properties sold from July 2013 to June 2016 for prices ranging from \$201,000 to \$253,500 or from \$78.01 to \$109.98 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'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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The Board gave no weight to the five equity comparables submitted by the board of review as this evidence does not address the appellant's market value argument.

The appellant has relied upon the reported March 4, 2015 purchase price that was, according to the PTAX-2013 Illinois Real Estate Transfer Declaration, a fulfillment of a 2014 installment contract and the board of review submitted five comparable sales for the Board's consideration. The Board gave less weight to the sale of the subject property and to board of review comparables #1, #4 and #5 as their sales in 2013 and 2014 are dated and less likely to reflect the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value in the record to be comparable sales #2 and #3 submitted by the board of review. These two comparables sold more proximate in time to the lien date at issue. They are most similar to the subject in location, size, design, age and features. The properties sold in February 2015 and June 2016 for prices of \$201,000 and \$ 253,500 or \$91.99 and \$109.98 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$228,284 or \$96.16 per square foot of living area, including land, which is supported by the best sales data in this record. Therefore, the Board finds no reduction in the subject's assessment it warranted.

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

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

APPELLANT

John Scott, 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