



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

APPELLANT: Asim Alitovski  
DOCKET NO.: 16-01632.001-R-1  
PARCEL NO.: 02-35-225-007

The parties of record before the Property Tax Appeal Board are Asim Alitovski, 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:** \$20,309  
**IMPR.:** \$84,585  
**TOTAL:** \$104,894

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 brick and frame exterior construction with 3,583 square feet of living area.<sup>1</sup> The dwelling was constructed in 2002. Features of the home include a walk-out style basement with finished area, central air conditioning, a fireplace and a 674 square foot garage. The property has a 10,454 square foot site and is located in Gilberts, Rutland Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed section IV of the residential appeal petition disclosing the subject property was purchased on September 1, 2015 for \$270,001. The appellant provided copies of the Foreclosure Sale Receipt from the Kane County Sheriff's Office, the Certificate of Sale and the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale. The transfer declaration

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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.

indicated the property had been advertised for sale but was court-ordered and the type of instrument associated with the sale was a Sheriff's Deed. The seller was identified on the transfer declaration as the Kane County Sheriff's Office. 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 \$104,894. The subject's assessment reflects a market value of \$315,281 or \$87.99 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.

The board of review argued that sale of the subject property was a Sheriff's Sale and was therefore not exposed to the open market.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the subject's subdivision. The comparables were improved with two-story dwellings of brick and frame exterior construction ranging in size from 2,974 to 3,212 square feet of living area. The dwellings were built in 2002 and 2003. Each comparable has a basement with one having an unfinished walk-out style and one having a look-out style with finished area. The comparables each have central air conditioning, a fireplace and a garage ranging in size from 610 to 642 square feet of building area. The comparables have sites ranging in size from 11,761 to 16,117 square feet of land area. One comparable was reported to have sold twice. These properties sold from August 2013 to April 2016 for prices ranging from \$317,000 to \$348,500 or from \$106.59 to \$109.28 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The board of review presented sales data for three suggested comparable properties for the Board's consideration, along with information concerning the 2015 sale of the subject property. The comparables were similar to the subject in location, design and age. The Board gave less weight to comparable #1 as its 2013 sale is 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 to be the remaining two properties submitted by the board of review where one property was reported to have sold twice. These properties sold from September 2015 to April 2016 for prices ranging from \$317,000 to \$348,500 or from \$106.59 to \$109.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$315,281 or \$87.99 per

square foot of living area, including land, which falls below the range established by the best comparable sales in this record. The Board gave less weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it was a court-order auction in which the seller was a government agency and the property was sold by the Sheriff where the purchaser was given a Sheriff's Deed. These facts indicate there was an element of duress or compulsion in the transaction. Additionally, the three sales of two properties provided by the board of review support the conclusion that the subject's purchase price is not reflective of fair cash value. Based on this evidence, the Board finds no reduction in the subject's assessment is 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.

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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

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COUNTY

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