



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

APPELLANT: Harry & Michaline Przekop
DOCKET NO.: 16-01635.001-R-1
PARCEL NO.: 12-32-251-005

The parties of record before the Property Tax Appeal Board are Harry & Michaline Przekop, the appellants, 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: \$10,963
IMPR.: \$100,791
TOTAL: \$111,754

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 and brick exterior construction with 2,936 square feet of living area. The dwelling was constructed in 1997. Features of the home include a finished basement, central air conditioning, a fireplace and a 665 square foot garage. The property has a 52,500 square foot site and is located in Batavia, Batavia Township, Kane County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants' counsel submitted evidence disclosing the subject property was purchased on April 28, 2016 for a price of \$335,900. The appellants 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 National Residential Nominee Services, Inc., fbo Altair Global Services, LLC dba Altair Global Relocation as reported in the Settlement Statement submitted by the appellant. Also, the

parties to the transaction were not related and the property was advertised by a realtor for 52 days through the Multiple Listing Service. A copy of the Settlement Statement similarly reflects the purchase price, date of sale and depicts the distribution of broker's fees to two entities. The appellants' attorney also submitted a brief in support of the appeal. Based on this evidence, the appellants 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 \$119,151. The subject's assessment reflects a market value of \$358,133 or \$121.98 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 appeal, the board of review submitted a memorandum prepared by the Batavia Township Assessor along with additional data. The assessor contended that the subject property sold in August 2015 for a price of \$357,500 through a "relocation sale" and sold again in January 2016 for \$335,900 from a relocation company. The assessor noted that more weight was put on the subject's 2015 sale when compared to the assessor/board of review comparable sales #1 and #3.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same neighborhood code as the subject property as defined by the township assessor. The comparables were improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,824 to 3,210 square feet of living area. The dwellings were constructed from 1993 to 1997. Each comparable has a basement, one with finished area. The comparables each have central air conditioning, a fireplace and a garage ranging in size from 566 to 1,326 square feet of building area. The comparables have sites ranging in size from 52,666 to 115,311 square feet of land area. These properties sold from August 2013 to July 2015 for prices ranging from \$350,000 to \$549,000 or from \$120.34 to \$171.03 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 appellants contend 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 appellants 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 April 2016 for a price of \$335,900. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and the property had

been advertised on the open market through the Multiple Listing Service. In further support of the transaction, the appellants submitted a copy of the settlement statement. The Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction other than asserting it was a "relocation sale." In addition, the assessing officials did not refute the contention that the purchase price was reflective of market value. The Board finds the purchase price of \$335,900 is below the market value of \$358,133 as reflected by the assessment. Furthermore, the Property Tax Appeal Board gave less weight to the board of review comparable sales as these sales do not overcome the subject's arm's-length sale price. Based on this record the Board finds the subject property had a market value of \$335,900 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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