



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

APPELLANT: Glenn Beggs  
DOCKET NO.: 16-01639.001-R-1  
PARCEL NO.: 15-23-426-033

The parties of record before the Property Tax Appeal Board are Glenn Beggs, 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:** \$3,381  
**IMPR.:** \$13,623  
**TOTAL:** \$17,004

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 one-story dwelling of frame exterior construction with 836 square feet of living area.<sup>1</sup> The dwelling was constructed in 1926. The home features a basement. The property has a 6,600 square foot site and is located in Aurora, Aurora 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 April 5, 2016 for a price of \$51,108. 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 CitiMortgage, Inc. as reported in the PTAX-203 Illinois Real Estate Transfer Declaration submitted by the appellant. Also, the parties to the transaction were not related and the property

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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.

was 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 property was advertised for sale and that the seller is a financial institution or government agency. Also, the appellant submitted a copy of the Real Estate Purchase Contract disclosing the agreed upon sale price of \$51,108. 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 \$21,704. The subject's assessment reflects a market value of \$65,236 or \$78.03 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 three equity comparables and one with three 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 three comparable sales located within .13 of a mile from the subject property. The comparables were improved with one-story dwellings of frame exterior construction ranging in size from 864 to 988 square feet of living area. The dwellings were constructed from 1924 to 1956. The comparables each feature a basement. Additionally, one comparable has central air conditioning and a 280 square foot garage. The board of review did not disclose the site sizes of the comparables. These properties sold from February 2013 to November 2015 for prices ranging from \$80,000 to \$100,000 or from \$80.97 to \$106.84 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 gave no weight to the three equity comparables submitted by the board of review as this evidence does not address the appellant's market value argument.

The Board finds the best evidence of market value to be the purchase of the subject property in March 2016 for a price of \$51,108. 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 Real Estate Purchase Contract and PTAX-203 Real Estate Transfer Declaration. The Board finds the fact the property was sold by CitiMortgage, Inc. calls into question whether the purchase price is reflective of fair cash value. The Board, however, 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 board of review comparable sale #2 is dated which would not be indicative of the market value as of the January 1, 2016 assessment date and #3 is newer in age with superior features of central air conditioning and a garage when compared to the subject. The Board finds the remaining comparable submitted by the board of review was the only timely comparable sale that was truly comparable to the subject in location, size, design, age and features. However, one comparable sale does not overcome the weight of the subject's arm's length sale transaction. The Board finds the subject's 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 \$51,108 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

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COUNTY

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