



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

APPELLANT: Betsy Chopelas
DOCKET NO.: 16-01740.001-R-1
PARCEL NO.: 12-32-155-016

The parties of record before the Property Tax Appeal Board are Betsy Chopelas, the appellant, by attorney Laura Godek of Laura Moore Godek, PC in McHenry; 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: \$26,312
IMPR.: \$72,833
TOTAL: \$99,145

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 and brick exterior construction with 3,082 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage with 484 square feet of building area. The property has a 18,623 square foot site and is located in North Aurora, Batavia 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 May 20, 2016 for a price of \$298,000. The appellant completed Section IV - Recent Sale Data of the appeal petition reporting that the subject property was purchased from Steven L. and Lori L. Mazanec as reported in the Closing Disclosure, the Residential Real Estate Contract, the Bill of Sale and the PTAX-203 Illinois Real Estate Transfer Declaration submitted by the appellant. Also, the parties

to the transaction were not related and the property was advertised by a realtor for 27 days through the Multiple Listing Service (MLS). A copy of the PTAX-203 Real Estate Sales Declaration reflects the purchase price, date of sale and that the property was advertised for sale. The appellant's attorney also submitted copies of the MLS listing sheet and Listing and Property History Report 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 \$112,879. The subject's assessment reflects a market value of \$339,282 or \$110.08 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 was purchased in May 2016 of the assessment year and will be considered for the 2017 assessment year.

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 2,055 to 2,674 square feet of living area. The dwellings were constructed in 1999 or 2000. Each comparable has a basement, a fireplace and a garage ranging in size from 440 to 650 square feet of building area. The assessor did not disclose if the comparables have central air conditioning. The comparables have sites ranging in size from 10,656 to 12,903 square feet of land area. These properties sold from May 2014 to August 2015 for prices ranging from \$266,250 to \$288,660 or from \$103.59 to \$129.56 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, counsel for the appellant reiterated that the subject's arms-length sale on May 20, 2016 for a purchase price of \$298,000 is the best evidence of value of the subject property as of January 1, 2016. The appellant's attorney also critiqued the comparable sales submitted by the board of review and submitted copies of the MLS listing sheets pertaining to the sales. The listing sheets depicted each comparable having central air conditioning and two of the comparables having finished basement areas.

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 finds the best evidence of market value to be the purchase of the subject property in May 2016 for a price of \$298,000. 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 was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 27 days. In further support of the transaction the appellant submitted copies of the sales contract and PTAX-203 Illinois Real Estate Transfer Declaration. The Board finds the purchase price of \$298,000 is below the market value of \$339,282 as reflected by the assessment. 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 gave less weight to the comparable sales submitted by the board of review based on their dissimilar dwelling sizes and/or sales in 2014 which are dated and less likely to reflect the subject's market as of the January 1, 2016 assessment date. Based on this record the Board finds the subject property had a market value of \$298,000 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.

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: July 16, 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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COUNTY

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