



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

APPELLANT: Prasong Amarathithada
DOCKET NO.: 16-07329.001-R-1
PARCEL NO.: 06-13-151-016

The parties of record before the Property Tax Appeal Board are Prasong Amarathithada, 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: \$9,863
IMPR.: \$39,232
TOTAL: \$49,095

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two dwellings on the same parcel. Dwelling #1 is a part one-story and part two-story building with a frame exterior construction containing 2,032 square feet of living area divided between two apartment units. Dwelling #2 is a part one-story and part two-story building of frame exterior construction with 1,205 square feet of living area. The dwellings were constructed in 1900 and feature a full unfinished basement. The property has a 6,762 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2016 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket #15-01359. In that

appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$45,000 based on the evidence submitted by the parties. The appellant's attorney asserted that tax years 2015 and 2016 are within the same general assessment period. Based on this evidence, the appellant requested the 2015 Property Tax Appeal Board decision be rolled over to 2016.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,663. The subject's assessment reflects a market value of \$188,347 or \$58.19 per square foot of living area of both dwellings combined, including land or \$62,782 per unit when using the 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 indicated that for the 2016 tax year there was an equalization factor of 1.0910 applied to the assessments of non-farm properties located in Elgin Township

The board of review submitted a memorandum prepared by the Elgin Township Assessor along with additional data. The assessor asserted the subject property is not owner occupied and consists of two buildings that provide three rental incomes. Included in the submission is the property record card for the subject property indicating the property address differs from the billing address.

In support of its contention of the correct assessment, the board of review submitted information on 17 sales comparables. The comparables are described as 1.5-story, 2-story, part 1-story and part 1.5-story or part 1-story and part 2-story dwellings ranging in size from 1,119 to 3,547 square feet of living area. Each dwelling consists of 2 or 3 units. The dwellings were built from 1870 to 1959. They have varying degrees of similarity when compared to the subject. The comparables sold from June 2013 to March 2015 for prices ranging from \$112,785 to \$175,000 or from \$39.47 to \$120.64 per square foot of living area, including land or from \$45,667 to \$87,500 per unit. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney critiqued the board of review submission. The appellant's attorney also claims the board of review incorrectly states the subject property is not owner-occupied and submitted information from the Kane County website that clearly shows for tax year 2016 that the subject property did receive the owner-occupied homestead exemption.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2016 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2015 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2015 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2015 and 2016 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0910 was applied in 2016. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2015 tax year assessing the subject property at \$45,000 plus the application of an equalization factor of 1.0910 for Elgin Township.

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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